

| Subheading | Description                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0303190000 | PACIFIC SALMON (ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU Y ONCORHYNCHUS RHODURUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES      | 9         | 0        |              |         |      |
| 0303210000 | TROUT (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE Y ONCORHYNCHUS CHRYSOGASTER), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES | 9         | 0        |              |         |      |
| 0303220000 | ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON (HUCHO HUCHO), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                | 9         | 0        |              |         |      |
| 0303290000 | OTHER SALMON, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                                                 | 9         | 0        |              |         |      |
| 0303310000 | HALIBUT (REINHARDTIUS HIPPOGLOSSOIDES, HIPPOGLOSSUS HIPPOGLOSSUS, HIPPOGLOSSUS STENOLEPIS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                   | 9         | 0        |              |         |      |
| 0303320000 | PLAICE (PLEURONECTES PLATESSA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                               | 9         | 0        |              |         |      |
| 0303330000 | SOLE (SOLEA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                                             | 9         | 0        |              |         |      |
| 0303390000 | OTHER FLAT FISH (PLEURONECTIDAE, BOTHIDAE, CYNOGLOSSIDAE, SOLEIDAE, SCOPHTHALMIDAE AND CITHARIDAE), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                           | 9         | 0        |              |         |      |
| 0303410000 | ALBACORE OR LONG-FINNED TUNA (THUNNUS ALALUNGA), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                              | 9         | 0        |              |         |      |
| 0303420000 | YELLOWFIN TUNA (THUNNUS ALBACARES), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                           | 9         | 0        |              |         |      |
| 0303430000 | SKIPJACK OR STRIPE-BELLIED BONITO, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                            | 9         | 0        |              |         |      |
| 0303440000 | BIGEYE TUNA (THUNNUS OBESUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                                 | 9         | 0        |              |         |      |
| 0303450000 | BLUEFIN TUNA (THUNNUS THYNNUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                               | 9         | 0        |              |         |      |
| 0303460000 | SOUTHERN BLUEFIN TUNA (THUNNUS MACCOYII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                     | 9         | 0        |              |         |      |
| 0303490000 | OTHER TUNA (OF THE THUNNUS GENUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                            | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0303510000 | HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                  | 9         | 0        |              |         |      |
| 0303520000 | COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                         | 9         | 0        |              |         |      |
| 0303610000 | SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                 | 9         | 0        |              |         |      |
| 0303620000 | TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                | 9         | 0        |              |         |      |
| 0303710010 | SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP), BRISLING OR SPRATS (SPRATTUS SPRATTUS), FROZEN, WITHOUT HEADS AND GUTTED, EXCLUDING FILLETS, LIVERS AND ROES | 9         | 0        |              |         |      |
| 0303710090 | OTHER SARDINES (SARDINA PILCHARDUS, SARDINOPS SPP), SARDINELLA (SARDINELLA SPP) AND SPRATS (SPRATTUS SPRATTUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                              | 9         | 0        |              |         |      |
| 0303720000 | HADDOCK (MELANOGRAMMUS AEGLEFINUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                          | 9         | 0        |              |         |      |
| 0303730000 | COALFISH (POLLACHIUS VIRENS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                | 9         | 0        |              |         |      |
| 0303740000 | MACKEREL (SCOMBER SCOMBRUS, SCOMBER AUSTRALASICUS, SCOMBER JAPONICUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                       | 9         | 0        |              |         |      |
| 0303750000 | DOGFISH AND OTHER SHARKS, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                    | 9         | 0        |              |         |      |
| 0303760000 | EEL (ANGUILLA SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                          | 9         | 0        |              |         |      |
| 0303770000 | SEA BASS (DICENTRARCHUS LABRAX, DICENTRARCHUS PUNCTATUS), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                    | 9         | 0        |              |         |      |
| 0303780000 | HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                       | 9         | 0        |              |         |      |
| 0303790000 | OTHER FISH, FROZEN, EXCLUDING FILLETS, LIVERS AND ROES                                                                                                                                  | 9         | 0        |              |         |      |
| 0303800000 | LIVERS AND ROES, FROZEN                                                                                                                                                                 | 9         | 0        |              |         |      |
| 0304110000 | FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF SWORDFISH (XIPHIAS GLADIUS)                                                                                        | 9         | 0        |              |         |      |
| 0304120000 | FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF TOOTHFISH (DISSOSTICHUS SPP)                                                                                       | 9         | 0        |              |         |      |



| Subheading | Description                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0304190000 | FILLETS AND OTHER MEAT (WHETHER OR NOT MINCED), FRESH OR CHILLED, OF OTHER FISH                           | 9         | 0        |              |         |      |
| 0304210000 | FILLETS OF SWORDFISH (XIPHIAS GLADIUS), FROZEN                                                            | 9         | 0        |              |         |      |
| 0304220000 | FILLETS OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN                                                           | 9         | 0        |              |         |      |
| 0304291010 | FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED, NOT BONED                   | 9         | 0        |              |         |      |
| 0304291020 | FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, SKINNED AND BONED                    | 9         | 0        |              |         |      |
| 0304291030 | FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN BLOCKS, MINCED                               | 9         | 0        |              |         |      |
| 0304291040 | FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, IN PORTIONS, SKINNED, NOT BONED                 | 9         | 0        |              |         |      |
| 0304291050 | INTERLEAVED FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, SKINNED, NOT BONED                  | 9         | 0        |              |         |      |
| 0304291060 | INTERLEAVED FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN, SKINNED AND BONED                   | 9         | 0        |              |         |      |
| 0304291090 | OTHER FILLETS OF HAKE (MERLUCCIOUS SPP, UROPHYCIS SPP), FROZEN                                            | 9         | 0        |              |         |      |
| 0304299000 | OTHER FISH FILLETS, FROZEN                                                                                | 9         | 0        |              |         |      |
| 0304910000 | OTHER MEAT (WHETHER OR NOT MINCED) OF SWORDFISH (XIPHIAS GLADIUS), FROZEN, EXCLUDING FILLETS              | 9         | 0        |              |         |      |
| 0304920000 | OTHER MEAT (WHETHER OR NOT MINCED) OF TOOTHFISH (DISSOSTICHUS SPP), FROZEN, EXCLUDING FILLETS             | 9         | 0        |              |         |      |
| 0304990000 | OTHER FISH MEAT (WHETHER OR NOT MINCED), FROZEN, EXCLUDING FILLETS                                        | 9         | 0        |              |         |      |
| 0305100000 | FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION                                              | 9         | 0        |              |         |      |
| 0305200000 | LIVERS AND ROES OF FISH, DRIED, SMOKED, SALTED OR IN BRINE                                                | 9         | 0        |              |         |      |
| 0305301000 | FILLETS OF COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, SALTED OR IN BRINE, BUT NOT SMOKED | 9         | 0        |              |         |      |
| 0305309000 | OTHER FISH FILLETS, DRIED, SALTED OR IN BRINE, BUT NOT SMOKED                                             | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (?) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0305410000 | PACIFIC SALMON (ONCORHYNCHUS NERKA, ONCORHYNCHUS GORBUSCHA, ONCORHYNCHUS KETA, ONCORHYNCHUS TSCHAWYTSCHA, ONCORHYNCHUS KISUTCH, ONCORHYNCHUS MASOU AND ONCORHYNCHUS RHODURUS), ATLANTIC SALMON (SALMO SALAR) AND DANUBE SALMON, HUCHO | 9         | 0        |              |         |      |
| 0305420000 | HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SMOKED, INCLUDING FILLETS                                                                                                                                                                 | 9         | 0        |              |         |      |
| 0305490000 | OTHER FISH, SMOKED, INCLUDING FILLETS                                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 0305510000 | COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), DRIED, INCLUDING SALTED, BUT NOT SMOKED                                                                                                                                          | 9         | 0        |              |         |      |
| 0305591000 | SHARKS' FINS, DRIED, INCLUDING SALTED, BUT NOT SMOKED                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 0305592000 | HAKE (MERLUCCIIUS SPP, UROPHYCIS SPP), DRIED, INCLUDING SALTED, BUT NOT SMOKED                                                                                                                                                        | 9         | 0        |              |         |      |
| 0305599000 | OTHER FISH, DRIED, INCLUDING SALTED, BUT NOT SMOKED                                                                                                                                                                                   | 9         | 0        |              |         |      |
| 0305610000 | HERRING (CLUPEA HARENGUS, CLUPEA PALLASII), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE                                                                                                                                         | 9         | 0        |              |         |      |
| 0305620000 | COD (GADUS MORHUA, GADUS OGAC, GADUS MACROCEPHALUS), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE                                                                                                                                | 9         | 0        |              |         |      |
| 0305630000 | ANCHOVIES (ENGRAULIS SPP), SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE                                                                                                                                                          | 9         | 0        |              |         |      |
| 0305690000 | OTHER FISH, SALTED BUT NOT DRIED OR SMOKED, AND FISH IN BRINE                                                                                                                                                                         | 9         | 0        |              |         |      |
| 0306110000 | ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), FROZEN                                                                                                                                                 | 9         | 0        |              |         |      |
| 0306120000 | LOBSTER (HOMARUS SPP), FROZEN                                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 0306131100 | WHOLE PRAWNS (PENAEUS SPP), FROZEN                                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 0306131200 | TAILS OF PRAWNS (PENAEUS SPP), SHELLED, FROZEN                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 0306131300 | TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, NOT COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                        | 9         | 0        |              |         |      |
| 0306131400 | TAILS OF PRAWNS (PENAEUS SPP), NOT SHELLED, BUT COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                        | 9         | 0        |              |         |      |
| 0306131900 | OTHER WHOLE PRAWNS (PENAEUS SPP), FROZEN                                                                                                                                                                                              | 9         | 0        |              |         |      |



| Subheading | Description                                                                                               | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0306139100 | SHRIMPS, FROZEN                                                                                           | 9         | 0        |              |         |      |
| 0306139900 | OTHER NATANTIAN DECAPODS, FROZEN                                                                          | 9         | 0        |              |         |      |
| 0306140000 | CRABS, FROZEN                                                                                             | 9         | 0        |              |         |      |
| 0306190000 | OTHER PRODUCTS, FROZEN, INCLUDING FLOURS, MEALS AND PELLETS, OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION    | 9         | 0        |              |         |      |
| 0306210000 | ROCK LOBSTER AND OTHER SEA CRAWFISH (PALINURUS SPP, PANULIRUS SPP, JASUS SPP), NOT FROZEN                 | 9         | 0        |              |         |      |
| 0306220000 | LOBSTER (HOMARUS SPP), NOT FROZEN                                                                         | 9         | 0        |              |         |      |
| 0306231100 | PRAWNS (PENAEUS SPP), FOR BREEDING OR AQUACULTURE                                                         | 9         | 0        |              |         |      |
| 0306231910 | PRAWNS (PENAEUS SPP), FRESH OR CHILLED                                                                    | 9         | 0        |              |         |      |
| 0306231990 | OTHER PRAWNS (PENAEUS SPP), NOT FROZEN                                                                    | 9         | 0        |              |         |      |
| 0306239100 | SHRIMPS AND OTHER NATANTIAN DECAPODS, FOR BREEDING OR AQUACULTURE                                         | 9         | 0        |              |         |      |
| 0306239900 | SHRIMPS AND OTHER NATANTIAN DECAPODS, NOT FROZEN                                                          | 9         | 0        |              |         |      |
| 0306240000 | CRABS, NOT FROZEN                                                                                         | 9         | 0        |              |         |      |
| 0306291000 | FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION                                       | 9         | 0        |              |         |      |
| 0306299000 | OTHER CRUSTACEANS, NOT FROZEN                                                                             | 9         | 0        |              |         |      |
| 0307100000 | OYSTERS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE                                          | 9         | 0        |              |         |      |
| 0307211000 | SCALLOPS, LIVE, FRESH OR CHILLED                                                                          | 9         | 0        |              |         |      |
| 0307219000 | QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, LIVE, FRESH OR CHILLED    | 9         | 0        |              |         |      |
| 0307291000 | SCALLOPS FROZEN, DRIED, SALTED OR IN BRINE                                                                | 9         | 0        |              |         |      |
| 0307299000 | QUEEN SCALLOPS AND OTHER MOLLUSCS OF THE PECTEN, CHLAMYS OR PLACOPECTEN GENERA, DRIED, SALTED OR IN BRINE | 9         | 0        |              |         |      |
| 0307310000 | MUSSELS (MYTILUS SPP, PERNA SPP), LIVE, FRESH OR CHILLED                                                  | 9         | 0        |              |         |      |
| 0307390000 | MUSSELS (MYTILUS SPP, PERNA SPP), FROZEN, DRIED, SALTED OR IN BRINE                                       | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                   | Base Rate | Category | Observations | SEA (*) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0307410000 | CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), LIVE, FRESH OR CHILLED            | 9         | 0        |              |         |      |
| 0307490000 | CUTTLE FISH (SEPIA OFFICINALIS, ROSSIA MACROSOMA, SEPIOLA SPP) AND SQUID (OMMASTREPHES SPP, LOLIGO SPP, NOTOTODARUS SPP, SEPIOTEUTHIS SPP), FROZEN, DRIED, SALTED OR IN BRINE | 9         | 0        |              |         |      |
| 0307510000 | OCTOPUS (OCTOPUS SPP), LIVE, FRESH OR CHILLED                                                                                                                                 | 9         | 0        |              |         |      |
| 0307590000 | OCTOPUS (OCTOPUS SPP), FROZEN, DRIED, SALTED OR IN BRINE                                                                                                                      | 9         | 0        |              |         |      |
| 0307600000 | SNAILS, OTHER THAN SEA SNAILS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE                                                                                        | 9         | 0        |              |         |      |
| 0307911000 | SEA URCHINS, LIVE, FRESH OR CHILLED                                                                                                                                           | 9         | 0        |              |         |      |
| 0307919000 | OTHER AQUATIC INVERTEBRATES, LIVE, FRESH OR CHILLED                                                                                                                           | 9         | 0        |              |         |      |
| 0307992000 | LOCOS (CONCHOLEPAS CONCHOLEPAS), FROZEN, DRIED, SALTED OR IN BRINE                                                                                                            | 9         | 0        |              |         |      |
| 0307993000 | SEA CUCUMBERS (ISOSTICHOPUS FUSCUS), FROZEN, DRIED, SALTED OR IN BRINE                                                                                                        | 9         | 0        |              |         |      |
| 0307994000 | SEA SNAILS, FROZEN, DRIED, SALTED OR IN BRINE                                                                                                                                 | 9         | 0        |              |         |      |
| 0307995000 | LIMPETS, FROZEN, DRIED, SALTED OR IN BRINE                                                                                                                                    | 9         | 0        |              |         |      |
| 0307999010 | CLAMS, FROZEN, DRIED, SALTED OR IN BRINE                                                                                                                                      | 9         | 0        |              |         |      |
| 0307999090 | OTHER PRODUCTS, INCLUDING FLOURS, MEALS AND PELLETS OF INVERTEBRATES, EXCLUDING CRUSTACEANS, FIT FOR HUMAN CONSUMPTION                                                        | 9         | 0        |              |         |      |
| 0401100000 | MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT NOT EXCEEDING 1 % BY WEIGHT                                              | 9         | 15       |              |         | (*)  |
| 0401200000 | MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 1 % BUT NOT EXCEEDING 6 % BY WEIGHT                            | 9         | 15       |              |         | (*)  |
| 0401300000 | MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENER, HAVING A FAT CONTENT EXCEEDING 6 % BY WEIGHT                                                  | 17        | 15       |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0402101000 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG                                  | 9         | MP       |              | SEA     | (**) |
| 0402109000 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT NOT EXCEEDING 1,5 % BY WEIGHT, CONTAINING ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG                                      | 9         | MP       |              | SEA     | (**) |
| 0402211100 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG                       | 9         | MP       |              | SEA     | (**) |
| 0402211900 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG                           | 9         | MP       |              | SEA     | (**) |
| 0402219100 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG | 9         | MP       |              | SEA     | (**) |
| 0402219900 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITHOUT ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG     | 9         | MP       |              | SEA     | (**) |
| 0402291100 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG                          | 9         | MP       |              | SEA     | (**) |
| 0402291900 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT OF 26 % OR MORE BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG                              | 9         | MP       |              | SEA     | (**) |



| Subheading | Description                                                                                                                                                                                                                                  | Base Rate | Category | Observations | SEA (?) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0402299100 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT NOT EXCEEDING 2,5 KG | 9         | MP       |              | SEA     | (**) |
| 0402299900 | MILK AND CREAM, IN POWDER, GRANULES OR OTHER SOLID FORMS, HAVING A FAT CONTENT EXCEEDING 1,5 % BUT NO MORE THAN 26 % BY WEIGHT ON THE DRY PRODUCT WITH ADDED SUGAR OR OTHER SWEETENER, IN CONTAINERS WITH A NET CONTENT EXCEEDING 2,5 KG     | 9         | MP       |              | SEA     | (**) |
| 0402911000 | EVAPORATED MILK                                                                                                                                                                                                                              | 17        | MP       |              | SEA     |      |
| 0402919000 | OTHER MILK OR CREAM, WITHOUT ADDED SUGAR OR OTHER SWEETENER                                                                                                                                                                                  | 17        | MP       |              | SEA     |      |
| 0402991000 | CONDENSED MILK                                                                                                                                                                                                                               | 9         | MP       |              | SEA     | (**) |
| 0402999000 | OTHER MILK OR CREAM, WITH ADDED SUGAR OR OTHER SWEETENER                                                                                                                                                                                     | 17        | MP       |              | SEA     |      |
| 0403100020 | YOGHURT, FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                                        | 17        | 15       |              |         |      |
| 0403100090 | OTHER YOGHURT                                                                                                                                                                                                                                | 17        | 15       |              |         |      |
| 0403901000 | BUTTERMILK                                                                                                                                                                                                                                   | 17        | 15       |              |         |      |
| 0403909010 | CURDLED MILK AND CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM, FLAVOURING OR ADDED FRUIT, NUTS OR COCOA, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                             | 17        | 15       |              |         |      |
| 0403909090 | OTHER CURDLED MILK OR CREAM, KEPHIR OR OTHER FERMENTED OR ACIDIFIED MILK OR CREAM WITH ADDED SUGAR OR OTHER SWEETENER                                                                                                                        | 17        | 15       |              |         |      |
| 0404101000 | PARTLY OR WHOLLY DEMINERALISED WHEY                                                                                                                                                                                                          | 17        | 0        |              | SEA     |      |
| 0404109000 | OTHER WHEY OR MODIFIED WHEY, WHETHER OR NOT CONCENTRATED, OR CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                                                       | 9         | 0        |              | SEA     | (**) |
| 0404900000 | OTHER PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                                             | 17        | 0        |              | SEA     |      |
| 0405100000 | BUTTER                                                                                                                                                                                                                                       | 9         | BR       |              |         | (**) |
| 0405200000 | DAIRY SPREADS                                                                                                                                                                                                                                | 17        | BR       |              |         |      |
| 0405902000 | BUTTER OIL                                                                                                                                                                                                                                   | 9         | BR       |              |         | (**) |
| 0405909000 | OTHER FATS AND OILS DERIVED FROM MILK                                                                                                                                                                                                        | 9         | BR       |              |         | (**) |

| Subheading | Description                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0406100000 | FRESH (UNRIPENED OR UNCURED) CHEESE, INCLUDING WHEY CHEESE, AND CURD                                                                                                          | 17        | CE       |              | SEA     |      |
| 0406200000 | CHEESE OF ALL KINDS, GRATED OR POWDERED                                                                                                                                       | 17        | CE       |              | SEA     |      |
| 0406300000 | PROCESSED CHEESE, NOT GRATED OR POWDERED                                                                                                                                      | 9         | CE       |              | SEA     | (**) |
| 0406400000 | BLUE PASTE CHEESE                                                                                                                                                             | 17        | CE       |              | SEA     |      |
| 0406904000 | CHEESE WITH A MOISTURE CONTENT OF LESS THAN 50 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS                                                                             | 9         | CE       |              | SEA     | (**) |
| 0406905000 | CHEESE WITH A MOISTURE CONTENT OF AT LEAST 50 % BUT NO MORE THAN 56 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS                                                        | 9         | CE       |              | SEA     | (**) |
| 0406906000 | CHEESE WITH A MOISTURE CONTENT OF AT LEAST 56 % BUT NO MORE THAN 69 % BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS                                                        | 9         | CE       |              | SEA     | (**) |
| 0406909000 | OTHER CHEESE                                                                                                                                                                  | 9         | CE       |              | SEA     | (**) |
| 0407001000 | BIRDS' EGGS FOR HATCHING                                                                                                                                                      | 0         | 0        |              |         |      |
| 0407002000 | BIRDS' EGGS FOR PRODUCING VACCINES (FREE OF CERTAIN PATHOGENS)                                                                                                                | 9         | 0        |              |         |      |
| 0407009000 | OTHER BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED                                                                                                                       | 9         | 10       |              |         |      |
| 0408110000 | EGG YOLKS, DRIED                                                                                                                                                              | 9         | E        |              |         |      |
| 0408190000 | OTHER EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER    | 9         | E        |              |         |      |
| 0408910000 | BIRDS' EGGS, NOT IN SHELL, DRIED                                                                                                                                              | 9         | E        |              |         |      |
| 0408990000 | BIRDS' EGGS, NOT IN SHELL, FRESH, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER | 9         | E        |              |         |      |
| 0409001000 | NATURAL HONEY IN CONTAINERS HOLDING 300 KG OR MORE                                                                                                                            | 17        | 10       |              |         |      |
| 0409009000 | NATURAL HONEY, OTHER THAN IN CONTAINERS HOLDING 300 KG OR MORE                                                                                                                | 17        | 10       |              |         |      |
| 0410000000 | EDIBLE PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                                                                         | 17        | 5        |              |         |      |
| 0501000000 | HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR                                                                                                   | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0502100000 | PIGS', HOGS' OR BOARS' BRISTLES AND HAIR AND WASTE THEREOF                                                                                                                                                                    | 9         | 0        |              |         |      |
| 0502900000 | BADGER HAIR AND OTHER BRUSH-MAKING HAIR AND WASTE THEREOF                                                                                                                                                                     | 0         | 0        |              |         |      |
| 0504001000 | ANIMAL STOMACHS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED                                                                                                                          | 9         | 10       |              |         |      |
| 0504002000 | ANIMAL GUTS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED                                                                                                                              | 9         | 5        |              |         |      |
| 0504003000 | ANIMAL BLADDERS, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED                                                                                                                          | 9         | 5        |              |         |      |
| 0505100000 | FEATHERS OF A KIND USED FOR STUFFING; DOWN                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 0505900000 | SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS, NOT FURTHER WORKED OR SIMPLY CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS | 9         | 0        |              |         |      |
| 0506100000 | OSSEIN AND BONES TREATED WITH ACID                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 0506900000 | BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), DEGELATINISED; POWDER AND WASTE FROM SUCH MATERIALS                                                                                         | 9         | 0        |              |         |      |
| 0507100000 | IVORY; IVORY POWDER AND WASTE                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 0507900000 | TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE FROM SUCH MATERIALS                                          | 9         | 0        |              |         |      |
| 0508000000 | CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE- BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE                          | 9         | 0        |              |         |      |
| 0510001000 | BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PREPARED                                                   | 9         | 0        |              |         |      |
| 0510009000 | AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES                                                                                                                                                                             | 9         | 0        |              |         |      |
| 0511100000 | BOVINE SEMEN                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 0511911000 | FISH ROE UNFIT FOR HUMAN CONSUMPTION                                                                                                                                                                                          | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                 | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0511912000 | FISH WASTE UNFIT FOR HUMAN CONSUMPTION                                                                                                      | 9         | 0        |              |         |      |
| 0511919000 | OTHER PRODUCTS OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION | 9         | 0        |              |         |      |
| 0511991000 | COCHINEAL AND SIMILAR INSECTS                                                                                                               | 9         | 0        |              |         |      |
| 0511993000 | ANIMAL, OTHER THAN BOVINE, SEMEN                                                                                                            | 0         | 0        |              |         |      |
| 0511994000 | EMBRYOS                                                                                                                                     | 0         | 0        |              |         |      |
| 0511999020 | NATURAL SPONGES OF ANIMAL ORIGIN                                                                                                            | 0         | 0        |              |         |      |
| 0511999090 | OTHER PRODUCTS OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED;. DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION           | 9         | 0        |              |         |      |
| 0601100000 | BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT                                                                          | 0         | 0        |              |         |      |
| 0601200000 | BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, IN GROWTH OR IN FLOWER CHICORY PLANTS AND ROOTS                                  | 0         | 0        |              |         |      |
| 0602101000 | ORCHIDS WITHOUT ROOTING AND GRAFTING                                                                                                        | 0         | 0        |              |         |      |
| 0602109000 | OTHER UNROOTED CUTTINGS AND SLIPS                                                                                                           | 0         | 0        |              |         |      |
| 0602200000 | TREES, SHRUBS AND BUSHES, GRAFTED OR OTHERWISE, OF KINDS THAT BEAR EDIBLE FRUIT OR NUTS                                                     | 0         | 0        |              |         |      |
| 0602300000 | RHODODENDRONS AND AZALEAS, GRAFTED OR OTHERWISE                                                                                             | 0         | 0        |              |         |      |
| 0602400000 | ROSES, GRAFTED OR OTHERWISE                                                                                                                 | 0         | 0        |              |         |      |
| 0602901000 | OTHER ORCHIDS AND ROOTED CUTTINGS THEREOF                                                                                                   | 0         | 0        |              |         |      |
| 0602909000 | OTHER LIVE PLANTS (INCLUDING THEIR ROOTS) AND CUTTINGS; MUSHROOM SPAWN                                                                      | 0         | 0        |              |         |      |
| 0603110000 | ROSES, FRESH                                                                                                                                | 9         | 0        |              |         |      |
| 0603121000 | MINIATURE CARNATIONS, FRESH                                                                                                                 | 9         | 0        |              |         |      |
| 0603129000 | OTHER CARNATIONS, FRESH, EXCLUDING MINIATURE CARNATIONS                                                                                     | 9         | 0        |              |         |      |
| 0603130000 | ORCHIDS, FRESH                                                                                                                              | 9         | 0        |              |         |      |
| 0603141000 | POMPONS, FRESH                                                                                                                              | 9         | 0        |              |         |      |
| 0603149000 | OTHER CHRYSANTHEMUMS, FRESH                                                                                                                 | 9         | 0        |              |         |      |
| 0603191000 | GYPSOPHILA (SHOWER, ILLUSION) (GYPSOPHILA PANICULATA L), FRESH                                                                              | 9         | 0        |              |         |      |
| 0603192000 | ASTERS, FRESH                                                                                                                               | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0603193000 | ALSTROEMERIA, FRESH                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 0603194000 | GERBERAS, FRESH                                                                                                                                                                                               | 9         | 0        |              |         |      |
| 0603199000 | OTHER CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH                                                                                                           | 9         | 0        |              |         |      |
| 0603900000 | CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED                                                              | 9         | 0        |              |         |      |
| 0604100000 | CUT MOSSES AND LICHENS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED                                                            | 9         | 0        |              |         |      |
| 0604910000 | FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH                                                    | 9         | 0        |              |         |      |
| 0604990000 | FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED | 9         | 0        |              |         |      |
| 0701100000 | SEED POTATOES, FRESH OR CHILLED                                                                                                                                                                               | 0         | 0        |              |         |      |
| 0701900000 | OTHER POTATOES, FRESH OR CHILLED                                                                                                                                                                              | 17        | 10       |              |         |      |
| 0702000000 | TOMATOES, FRESH OR CHILLED                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 0703100000 | ONIONS AND SHALLOTS, FRESH OR CHILLED                                                                                                                                                                         | 17        | 3        |              |         |      |
| 0703201000 | SEED GARLIC, FRESH OR CHILLED                                                                                                                                                                                 | 17        | GC       |              |         |      |
| 0703209000 | GARLIC, FRESH OR CHILLED, OTHER THAN SEED GARLIC                                                                                                                                                              | 17        | GC       |              |         |      |
| 0703900000 | LEeks AND OTHER ALLIACEOUS VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED                                                                                                                                    | 17        | 0        |              |         |      |
| 0704100000 | CAULIFLOWER AND BROCCOLI, FRESH OR CHILLED                                                                                                                                                                    | 9         | 0        |              |         |      |
| 0704200000 | BRUSSELS SPROUTS, FRESH OR CHILLED                                                                                                                                                                            | 9         | 5        |              |         |      |
| 0704900000 | CABBAGE, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED                                                                                                                                        | 9         | 5        |              |         |      |
| 0705110000 | CABBAGE LETTUCE, FRESH OR CHILLED                                                                                                                                                                             | 9         | 0        |              |         |      |
| 0705190000 | OTHER LETTUCE, FRESH OR CHILLED                                                                                                                                                                               | 9         | 0        |              |         |      |
| 0705210000 | WITLOOF CHICORY (CICHORIUM INTYBUS VAR FOLIOSUM), FRESH OR CHILLED                                                                                                                                            | 9         | 0        |              |         |      |



| Subheading | Description                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0705290000 | OTHER CHICORY, INCLUDING ENDIVE, FRESH OR CHILLED                                               | 9         | 5        |              |         |      |
| 0706100000 | CARROTS AND TURNIPS, FRESH OR CHILLED                                                           | 9         | 5        |              |         |      |
| 0706900000 | SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED          | 9         | 5        |              |         |      |
| 0707000000 | CUCUMBERS AND GHERKINS, FRESH OR CHILLED.                                                       | 9         | 0        |              |         |      |
| 0708100000 | PEAS (PISUM SATIVUM), FRESH OR CHILLED                                                          | 17        | 10       |              |         |      |
| 0708200000 | BEANS (VIGNA SPP, PHASEOLUS SPP), FRESH OR CHILLED                                              | 17        | 10       |              |         |      |
| 0708900000 | OTHER LEGUMINOUS VEGETABLES, SHELLS OR UNSHELLED, FRESH OR CHILLED                              | 17        | 5        |              |         |      |
| 0709200000 | ASPARAGUS, FRESH OR CHILLED                                                                     | 9         | 5        |              |         |      |
| 0709300000 | AUBERGINES, FRESH OR CHILLED                                                                    | 9         | 5        |              |         |      |
| 0709400000 | CELERY OTHER THAN CELERIAC, FRESH OR CHILLED                                                    | 9         | 5        |              |         |      |
| 0709510000 | MUSHROOMS OF THE GENUS AGARICUS, FRESH OR CHILLED                                               | 9         | 5        |              |         |      |
| 0709590000 | OTHER MUSHROOMS AND TRUFFLES, FRESH OR CHILLED                                                  | 9         | 5        |              |         |      |
| 0709600000 | FRUITS OF THE GENUS CAPSICUM OR PIMENTA, FRESH OR CHILLED                                       | 9         | 5        |              |         |      |
| 0709700000 | SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FRESH OR CHILLED                               | 9         | 5        |              |         |      |
| 0709901000 | SWEET CORN (ZEA MAYS VAR SACCHARATA), FRESH OR CHILLED                                          | 9         | 0        |              |         |      |
| 0709902000 | OLIVES, FRESH OR CHILLED                                                                        | 9         | 10       |              |         |      |
| 0709903000 | GLOBE ARTICHOKE, FRESH OR CHILLED                                                               | 9         | 0        |              |         |      |
| 0709909000 | OTHER VEGETABLES, WILD OR OTHERWISE, FRESH OR CHILLED                                           | 9         | 10       |              |         |      |
| 0710100000 | POTATOES, FROZEN                                                                                | 17        | 7        |              |         |      |
| 0710210000 | PEAS (PISUM SATIVUM), FROZEN                                                                    | 17        | 3        |              |         |      |
| 0710220000 | BEANS (VIGNA SPP, PHASEOLUS SPP), FROZEN                                                        | 17        | 0        |              |         |      |
| 0710290000 | OTHER VEGETABLES, WILD OR OTHERWISE, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN | 17        | 3        |              |         |      |
| 0710300000 | SPINACH, NEW ZEALAND SPINACH AND ORACHE SPINACH, FROZEN                                         | 17        | 0        |              |         |      |
| 0710400000 | SWEET CORN, FROZEN                                                                              | 9         | SC       |              |         |      |



| Subheading | Description                                                                                                                | Base Rate | Category | Observations                                                     | SEA (%) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------|-----------|----------|------------------------------------------------------------------|---------|------|
| 0710801000 | ASPARAGUS, FROZEN                                                                                                          | 17        | 0        |                                                                  |         |      |
| 0710809000 | OTHER VEGETABLES, WILD OR OTHERWISE, FROZEN                                                                                | 17        | 10       |                                                                  |         |      |
| 0710900000 | MIXTURES OF VEGETABLES, WILD OR OTHERWISE, FROZEN                                                                          | 17        | 10       |                                                                  |         |      |
| 0711200000 | OLIVES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION                                      | 17        | 7        |                                                                  |         |      |
| 0711400000 | CUCUMBERS AND GHERKINS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION                      | 17        | 5        |                                                                  |         |      |
| 0711510000 | MUSHROOMS OF THE GENUS AGARICUS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION             | 17        | MM       |                                                                  |         |      |
| 0711590000 | OTHER MUSHROOMS AND TRUFFLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION                | 17        | 5        |                                                                  |         |      |
| 0711900000 | OTHER VEGETABLES AND MIXTURES OF VEGETABLES PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION | 17        | 0        | Excluding sweet corn. Sweet corn is included in the SC category. |         |      |
| 0712200000 | ONIONS, DRIED                                                                                                              | 17        | 0        |                                                                  |         |      |
| 0712310000 | MUSHROOMS OF THE GENUS AGARICUS, DRIED                                                                                     | 17        | 5        |                                                                  |         |      |
| 0712320000 | WOOD EARS (AURICULARIA SPP), DRIED                                                                                         | 17        | 0        |                                                                  |         |      |
| 0712330000 | JELLY FUNGI (TREMELLA SPP), DRIED                                                                                          | 17        | 5        |                                                                  |         |      |
| 0712390000 | OTHER MUSHROOMS AND TRUFFLES, DRIED                                                                                        | 17        | 5        |                                                                  |         |      |
| 0712901000 | GARLIC, DRIED                                                                                                              | 17        | 5        |                                                                  |         |      |
| 0712902000 | SWEET CORN SEED                                                                                                            | 17        | 0        |                                                                  |         |      |
| 0712909000 | OTHER VEGETABLES, WILD OR OTHERWISE; MIXTURES OF VEGETABLES, WILD OR OTHERWISE                                             | 17        | 0        |                                                                  |         |      |
| 0713101000 | PEAS (PISUM SATIVUM), SEED                                                                                                 | 0         | 0        |                                                                  |         |      |
| 0713109010 | PEAS (PISUM SATIVUM), WHOLE, EXCLUDING SEED                                                                                | 17        | 10       |                                                                  |         |      |
| 0713109020 | PEAS (PISUM SATIVUM), SPLIT, EXCLUDING SEED                                                                                | 17        | 10       |                                                                  |         |      |
| 0713201000 | CHICKPEAS (GARBANZOS), SEED                                                                                                | 0         | 0        |                                                                  |         |      |
| 0713209000 | CHICKPEAS (GARBANZOS), EXCLUDING SEED                                                                                      | 17        | 10       |                                                                  |         |      |
| 0713311000 | BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPEL OR VIGNA RADIATA (L) WILCZEK, SEED                                             | 0         | 0        |                                                                  |         |      |

| Subheading | Description                                                                                                         | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0713319000 | BEANS OF THE SPECIES VIGNA MUNGO (L) HEPPER OR VIGNA RADIATA (L) WILCZEK, EXCLUDING SEED                            | 17        | 5        |              |         |      |
| 0713321000 | SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), SEED                                                       | 0         | 0        |              |         |      |
| 0713329000 | SMALL RED (ADZUKI) BEANS (PHASEOLUS OR VIGNA ANGULARIS), EXCLUDING SEED                                             | 17        | 5        |              |         |      |
| 0713331100 | COMMON BEANS, (PHASEOLUS VULGARIS), BLACK, SEED                                                                     | 0         | 0        |              |         |      |
| 0713331900 | OTHER COMMON BEANS (PHASEOLUS VULGARIS), SEED                                                                       | 0         | 0        |              |         |      |
| 0713339100 | COMMON BEANS (PHASEOLUS VULGARIS), BLACK, EXCLUDING SEED                                                            | 17        | 5        |              |         |      |
| 0713339200 | COMMON BEANS (PHASEOLUS VULGARIS), CANARY, EXCLUDING SEED                                                           | 17        | 5        |              |         |      |
| 0713339900 | OTHER COMMON BEANS (PHASEOLUS VULGARIS), EXCLUDING SEED                                                             | 17        | 5        |              |         |      |
| 0713391000 | OTHER BEANS (VIGNA SP., PHASEOLUS SPP), SEED                                                                        | 0         | 0        |              |         |      |
| 0713399100 | LIMA BEANS (PHASEOLUS LUNATUS), EXCLUDING SEED                                                                      | 17        | 5        |              |         |      |
| 0713399200 | COWPEAS (VIGNA UNGUICULATAE), EXCLUDING SEED                                                                        | 17        | 5        |              |         |      |
| 0713399900 | OTHER KIDNEY BEANS, INCLUDING WHITE PEA BEANS (VIGNA SPP., PHASEOLUS SPP), EXCLUDING SEED                           | 17        | 5        |              |         |      |
| 0713401000 | LENTILS, SEED                                                                                                       | 0         | 0        |              |         |      |
| 0713409000 | LENTILS, EXCLUDING SEED                                                                                             | 17        | 5        |              |         |      |
| 0713501000 | BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), SEED           | 0         | 0        |              |         |      |
| 0713509000 | BROAD BEANS (VICIA FABA VAR. MAJOR) AND HORSE BEANS (VICIA FABA VAR. EQUINA, VICIA FABA VAR. MINOR), EXCLUDING SEED | 17        | 3        |              |         |      |
| 0713901000 | OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, SEED                                   | 0         | 0        |              |         |      |
| 0713909000 | OTHER DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT, EXCLUDING SEED                         | 17        | 5        |              |         |      |
| 0714100000 | MANIOC (CASSAVA), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS                  | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0714201000 | SWEET POTATOES, SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS                                                                                             | 9         | 0        |              |         |      |
| 0714209000 | SWEET POTATOES, EXCLUDING SEED, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS                                                                                   | 9         | 0        |              |         |      |
| 0714901000 | MACA (LEPIDIUM MEYENII), FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS                                                                                          | 9         | 0        |              |         |      |
| 0714909000 | ARROWROOT, SALEP, JERUSALEM ARTICHOKE AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH | 9         | 5        |              |         |      |
| 0801111000 | COCONUTS, DRIED, SEED                                                                                                                                                                              | 17        | 0        |              |         |      |
| 0801119000 | COCONUTS, DRIED, EXCLUDING SEED                                                                                                                                                                    | 17        | 0        |              |         |      |
| 0801190000 | COCONUTS, FRESH                                                                                                                                                                                    | 17        | 0        |              |         |      |
| 0801210000 | BRAZIL NUTS, IN SHELL, FRESH OR DRIED                                                                                                                                                              | 17        | 0        |              |         |      |
| 0801220000 | BRAZIL NUTS, SHELLED, FRESH OR DRIED                                                                                                                                                               | 17        | 5        |              |         |      |
| 0801310000 | CASHEW NUTS, IN SHELL, FRESH OR DRIED                                                                                                                                                              | 17        | 5        |              |         |      |
| 0801320000 | CASHEW NUTS, SHELLED, FRESH OR DRIED                                                                                                                                                               | 17        | 5        |              |         |      |
| 0802110000 | ALMONDS, IN SHELL, FRESH OR DRIED                                                                                                                                                                  | 17        | 5        |              |         |      |
| 0802121000 | ALMONDS, SHELLED, SEED, FRESH OR DRIED                                                                                                                                                             | 17        | 0        |              |         |      |
| 0802129000 | ALMONDS, SHELLED, EXCLUDING SEED, FRESH OR DRIED                                                                                                                                                   | 17        | 3        |              |         |      |
| 0802210000 | HAZELNUTS OR FILBERTS (CORYLUS SPP), IN SHELL, FRESH OR DRIED                                                                                                                                      | 17        | 5        |              |         |      |
| 0802220000 | HAZELNUTS OR FILBERTS (CORYLUS SPP), SHELLED, FRESH OR DRIED                                                                                                                                       | 17        | 5        |              |         |      |
| 0802310000 | WALNUTS, IN SHELL, FRESH OR DRIED                                                                                                                                                                  | 17        | 5        |              |         |      |
| 0802320000 | WALNUTS, SHELLED, FRESH OR DRIED                                                                                                                                                                   | 17        | 0        |              |         |      |
| 0802400000 | CHESTNUTS (CASTANEA SPP), FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED                                                                                                                         | 17        | 5        |              |         |      |
| 0802500000 | PISTACHIOS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED                                                                                                                                       | 17        | 5        |              |         |      |
| 0802600000 | MACADAMIA NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED                                                                                                                                   | 17        | 0        |              |         |      |
| 0802900000 | OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED                                                                                                                                       | 17        | 0        |              |         |      |
| 0803001100 | PLANTAINS, FRESH                                                                                                                                                                                   | 17        | SP1      |              |         |      |



| Subheading | Description                                                                            | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0803001200 | BANANAS OF THE SPECIES CAVENDISH VALERY, FRESH                                         | 17        | SP1      |              |         |      |
| 0803001300 | BANANITOS (MUSA ACUMINATA)                                                             | 17        | SP1      |              |         |      |
| 0803001900 | OTHER BANANAS, FRESH                                                                   | 17        | SP1      |              |         |      |
| 0803002000 | BANANAS OR PLANTAINS, DRIED                                                            | 17        | 0        |              |         |      |
| 0804100000 | DATES, FRESH OR DRIED                                                                  | 17        | 5        |              |         |      |
| 0804200000 | FIGS, FRESH OR DRIED                                                                   | 17        | 5        |              |         |      |
| 0804300000 | PINEAPPLES, FRESH OR DRIED                                                             | 17        | 5        |              |         |      |
| 0804400000 | AVOCADOS, FRESH OR DRIED                                                               | 17        | 0        |              |         |      |
| 0804501000 | GUAVAS, FRESH OR DRIED                                                                 | 17        | 0        |              |         |      |
| 0804502000 | MANGOES AND MANGOSTEENS, FRESH OR DRIED                                                | 17        | 0        |              |         |      |
| 0805100000 | ORANGES, FRESH OR DRIED                                                                | 17        | 3        |              |         |      |
| 0805201000 | MANDARINS (INCLUDING TANGERINES AND SATSUMAS) FRESH OR DRIED                           | 17        | 3        |              |         |      |
| 0805202000 | TANGELOS (CITRUS RETICULATA X CITRUS PARADISIS), FRESH OR DRIED                        | 17        | 5        |              |         |      |
| 0805209000 | CLEMENTINES, WILKINGS AND SIMILAR CITRUS HYBRIDS, FRESH OR DRIED                       | 17        | 3        |              |         |      |
| 0805400000 | GRAPEFRUIT, FRESH OR DRIED                                                             | 17        | 5        |              |         |      |
| 0805501000 | LEMONS (CITRUS LIMON, CITRUS LIMONUM), FRESH OR DRIED                                  | 17        | 5        |              |         |      |
| 0805502100 | "MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH OR DRIED | 17        | 5        |              |         |      |
| 0805502200 | TAHITI LIME (CITRUS LATIFOLIA), FRESH OR DRIED                                         | 17        | 5        |              |         |      |
| 0805900000 | OTHER CITRUS FRUIT, FRESH OR DRIED                                                     | 17        | 5        |              |         |      |
| 0806100000 | GRAPES, FRESH                                                                          | 17        | 0        |              |         |      |
| 0806200000 | GRAPES, DRIED                                                                          | 17        | 0        |              |         |      |
| 0807110000 | WATERMELONS, FRESH                                                                     | 17        | 0        |              |         |      |
| 0807190000 | OTHER MELONS, FRESH                                                                    | 17        | 5        |              |         |      |
| 0807200000 | PAPAWS (PAPAYAS), FRESH                                                                | 17        | 5        |              |         |      |
| 0808100000 | APPLES, FRESH                                                                          | 17        | 3        |              |         |      |
| 0808201000 | PEARS, FRESH                                                                           | 17        | 0        |              |         |      |
| 0808202000 | QUINCES, FRESH                                                                         | 17        | 0        |              |         |      |
| 0809100000 | APRICOTS, FRESH                                                                        | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0809200000 | CHERRIES, FRESH                                                                                                                                                                                                          | 17        | 0        |              |         |      |
| 0809300000 | PEACHES, FRESH, INCLUDING NECTARINES                                                                                                                                                                                     | 17        | 0        |              |         |      |
| 0809400000 | PLUMS AND SLOES, FRESH                                                                                                                                                                                                   | 17        | 0        |              |         |      |
| 0810100000 | STRAWBERRIES, FRESH                                                                                                                                                                                                      | 17        | 0        |              |         |      |
| 0810200000 | RASPBERRIES, BLACKBERRIES, MULBERRIES AND LOGANBERRIES, FRESH                                                                                                                                                            | 17        | 5        |              |         |      |
| 0810400000 | CRANBERRIES, BILBERRIES AND OTHER FRUITS OF THE GENUS VACCINUM, FRESH                                                                                                                                                    | 17        | 5        |              |         |      |
| 0810500000 | KIWIFRUIT, FRESH                                                                                                                                                                                                         | 17        | 5        |              |         |      |
| 0810600000 | DURIANS, FRESH                                                                                                                                                                                                           | 17        | 5        |              |         |      |
| 0810901000 | GRANADILLAS AND OTHER PASSION FRUITS (PASSIFLORA SPP), FRESH                                                                                                                                                             | 17        | 5        |              |         |      |
| 0810902000 | CHERIMOYAS, GUANABANAS AND OTHER ANNONAS (ANNONA SPP), FRESH                                                                                                                                                             | 17        | 5        |              |         |      |
| 0810903000 | TREE TOMATOES (TAMARILLO) (CYPHOMANDRA BETACEA), FRESH                                                                                                                                                                   | 17        | 5        |              |         |      |
| 0810904000 | PITAHAYAS (CEREUS SPP), FRESH                                                                                                                                                                                            | 17        | 5        |              |         |      |
| 0810905000 | CAPE GOOSEBERRIES (PHYSALIS PERUVIANA), FRESH                                                                                                                                                                            | 17        | 5        |              |         |      |
| 0810909000 | OTHER FRUIT AND NUTS, FRESH                                                                                                                                                                                              | 17        | 0        |              |         |      |
| 0811101000 | STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                      | 17        | 0        |              |         |      |
| 0811109000 | OTHER STRAWBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                           | 17        | 0        |              |         |      |
| 0811200000 | RASPBERRIES, BLACKBERRIES, MULBERRIES, LOGANBERRIES, BLACK, WHITE OR RED CURRANTS AND GOOSEBERRIES, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER | 17        | 0        |              |         |      |
| 0811901000 | OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                              | 17        | 5        |              |         |      |
| 0811909100 | MANGO (MANGIFERA INDICA L.), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                  | 17        | 0        |              |         |      |
| 0811909200 | CAMU CAMU (MYRCIARIA DUBIA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                  | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0811909300 | LÚCUMA (LÚCUMA OBOVATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                | 17        | 0        |              |         |      |
| 0811909400 | PASSION FRUIT (PASSIFLORA EDULIS), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                      | 17        | 0        |              |         |      |
| 0811909500 | SOURSOPS (ANNONA MURICATA), UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                             | 17        | 0        |              |         |      |
| 0811909600 | PAPAYA, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                                 | 17        | 0        |              |         |      |
| 0811909900 | OTHER FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN                                                                                                                                   | 17        | 0        |              |         |      |
| 0812100000 | CHERRIES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION                      | 17        | 0        |              |         |      |
| 0812902000 | PEACHES, INCLUDING NECTARINES, PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION | 17        | 5        |              |         |      |
| 0812909000 | OTHER FRUIT AND NUTS PROVISIONALLY PRESERVED (FOR EXAMPLE BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION           | 17        | 5        |              |         |      |
| 0813100000 | APRICOTS, DRIED                                                                                                                                                                                                    | 17        | 5        |              |         |      |
| 0813200000 | PRUNES                                                                                                                                                                                                             | 17        | 0        |              |         |      |
| 0813300000 | APPLES, DRIED                                                                                                                                                                                                      | 17        | 5        |              |         |      |
| 0813400000 | OTHER FRUIT AND NUTS, DRIED                                                                                                                                                                                        | 17        | 5        |              |         |      |
| 0813500000 | MIXTURES OF FRUITS, DRIED, AND NUTS OF THIS CHAPTER                                                                                                                                                                | 17        | 5        |              |         |      |
| 0814001000 | PEEL OF "MEXICAN LIME", "WEST INDIAN LIME", "SMALL LIME" (CITRUS AURANTIFOLIA), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS                      | 17        | 5        |              |         |      |
| 0814009000 | PEEL OF OTHER CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS                                        | 17        | 5        |              |         |      |

| Subheading | Description                                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0901111000 | COFFEE, NOT ROASTED, NOT DECAFFEINATED, SEED                                                                    | 17        | 10       |              |         |      |
| 0901119000 | COFFEE, NOT ROASTED, NOT DECAFFEINATED, EXCLUDING SEED                                                          | 17        | 10       |              |         |      |
| 0901120000 | COFFEE, NOT ROASTED, DECAFFEINATED                                                                              | 17        | 10       |              |         |      |
| 0901211000 | COFFEE, ROASTED, NOT DECAFFEINATED, BEANS                                                                       | 17        | 10       |              |         |      |
| 0901212000 | COFFEE, ROASTED, NOT DECAFFEINATED, GROUND                                                                      | 17        | 10       |              |         |      |
| 0901220000 | COFFEE, ROASTED, DECAFFEINATED                                                                                  | 17        | 10       |              |         |      |
| 0901900000 | COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION                                  | 17        | 10       |              |         |      |
| 0902100000 | GREEN TEA (NOT FERMENTED) IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG                               | 17        | 10       |              |         |      |
| 0902200000 | GREEN TEA (NOT FERMENTED) IN OTHER PACKAGING                                                                    | 17        | 10       |              |         |      |
| 0902300000 | BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN IMMEDIATE PACKINGS WITH A CONTENT NOT EXCEEDING 3 KG          | 17        | 10       |              |         |      |
| 0902400000 | BLACK TEA (FERMENTED) AND PARTLY FERMENTED TEA IN OTHER PACKAGING                                               | 17        | 10       |              |         |      |
| 0903000000 | MATÉ                                                                                                            | 17        | 0        |              |         |      |
| 0904110000 | PEPPER, NEITHER CRUSHED NOR GROUND                                                                              | 9         | 0        |              |         |      |
| 0904120000 | PEPPER, CRUSHED OR GROUND                                                                                       | 9         | 5        |              |         |      |
| 0904201010 | PAPRIKA (CAPSICUM ANNUUM, L.), WHOLE                                                                            | 9         | 0        |              |         |      |
| 0904201020 | PAPRIKA (CAPSICUM ANNUUM, L.), CUT OR SLICED                                                                    | 9         | 0        |              |         |      |
| 0904201030 | PAPRIKA (CAPSICUM ANNUUM, L.), CRUSHED OR POWDERED                                                              | 9         | 0        |              |         |      |
| 0904209000 | OTHER FRUITS OF THE GENUS CAPSICUM OR PIMENTA, DRIED CRUSHED OR GROUND, EXCLUDING PAPRIKA (CAPSICUM ANNUUM, L.) | 9         | 0        |              |         |      |
| 0905000000 | VANILLA                                                                                                         | 9         | 5        |              |         |      |
| 0906110000 | CINNAMON (CINNAMOMUM ZEYLANICUM BLUME), NEITHER CRUSHED NOR GROUND                                              | 9         | 5        |              |         |      |
| 0906190000 | CINNAMON-TREE FLOWERS, NEITHER CRUSHED NOR GROUND                                                               | 9         | 5        |              |         |      |
| 0906200000 | CINNAMON AND CINNAMON-TREE FLOWERS, CRUSHED OR GROUND                                                           | 9         | 5        |              |         |      |
| 0907000000 | CLOVES (WHOLE FRUIT, CLOVES AND STEMS)                                                                          | 9         | 5        |              |         |      |

| Subheading | Description                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 0908100000 | NUTMEG                                                                        | 9         | 5        |              |         |      |
| 0908200000 | MACE                                                                          | 9         | 5        |              |         |      |
| 0908300000 | CARDAMOMS                                                                     | 9         | 5        |              |         |      |
| 0909100000 | SEEDS OF ANISE OR BADIAN                                                      | 9         | 5        |              |         |      |
| 0909201000 | SEEDS OF CORIANDER, FOR SOWING                                                | 9         | 0        |              |         |      |
| 0909209000 | SEEDS OF CORIANDER, EXCLUDING FOR SOWING                                      | 9         | 5        |              |         |      |
| 0909300000 | SEEDS OF CUMIN                                                                | 9         | 5        |              |         |      |
| 0909400000 | SEEDS OF CARAWAY                                                              | 9         | 5        |              |         |      |
| 0909500000 | SEEDS OF FENNEL; JUNIPER BERRIES                                              | 9         | 5        |              |         |      |
| 0910100000 | GINGER                                                                        | 9         | 5        |              |         |      |
| 0910200000 | SAFFRON                                                                       | 9         | 3        |              |         |      |
| 0910300000 | TURMERIC (CURCUMA)                                                            | 9         | 0        |              |         |      |
| 0910910000 | MIXTURES REFERRED TO IN NOTE 1 B) TO THIS CHAPTER                             | 9         | 5        |              |         |      |
| 0910991000 | BAY LEAVES                                                                    | 9         | 0        |              |         |      |
| 0910999000 | OTHER SPICES                                                                  | 9         | 0        |              |         |      |
| 1001101000 | DURUM WHEAT, SEED                                                             | 0         | 0        |              |         |      |
| 1001109000 | OTHER DURUM WHEAT, EXCLUDING SEED                                             | 0         | 0        |              |         |      |
| 1001901000 | WHEAT, SEED                                                                   | 0         | 0        |              |         |      |
| 1001902000 | OTHER WHEAT                                                                   | 0         | 0        |              |         |      |
| 1001903000 | MESLIN                                                                        | 9         | 0        |              |         |      |
| 1002001000 | RYE, SEED                                                                     | 0         | 0        |              |         |      |
| 1002009000 | OTHER RYE, EXCLUDING SEED                                                     | 17        | 0        |              |         |      |
| 1003001000 | BARLEY, SEED                                                                  | 0         | 0        |              |         |      |
| 1003009000 | OTHER BARLEY, EXCLUDING SEED                                                  | 9         | 0        |              |         |      |
| 1004001000 | OATS, SEED                                                                    | 0         | 0        |              |         |      |
| 1004009000 | OTHER OATS, EXCLUDING SEED                                                    | 17        | 0        |              |         |      |
| 1005100000 | MAIZE, SEED                                                                   | 0         | 0        |              |         |      |
| 1005901100 | YELLOW MAIZE, EXCLUDING SEED                                                  | 9         | ME       |              |         | (**) |
| 1005901200 | WHITE MAIZE, EXCLUDING SEED                                                   | 9         | ME       |              |         | (**) |
| 1005902000 | POP CORN (ZEA MAYS CONVAR MICROSPERMA OR ZEA MAYS VAR EVERTA), EXCLUDING SEED | 9         | ME       |              |         |      |



| Subheading | Description                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1005903000 | WHITE GIANT MAIZE, EXCLUDING SEED                                     | 9         | ME       |              |         |      |
| 1005904000 | PURPLE SPROUTING MAIZE (ZEA MAYS AMILACEA CV. MORADO), EXCLUDING SEED | 9         | ME       |              |         |      |
| 1005909000 | OTHER MAIZE, EXCLUDING SEED                                           | 9         | ME       |              |         | (**) |
| 1006101000 | RICE, SEED                                                            | 0         | RE       |              |         |      |
| 1006109000 | OTHER RICE, EXCLUDING SEED                                            | 9         | RE       |              |         | (**) |
| 1006200000 | HUSKED (BROWN) RICE                                                   | 9         | RE       |              |         | (**) |
| 1006300000 | SEMI-MILLED OR WHOLLY MILLED RICE, WHETHER OR NOT POLISHED OR GLAZED  | 9         | RE       |              |         | (**) |
| 1006400000 | BROKEN RICE                                                           | 9         | RE       |              |         | (**) |
| 1007001000 | GRAIN SORGHUM, SEED                                                   | 0         | 0        |              |         |      |
| 1007009000 | OTHER GRAIN SORGHUM, EXCLUDING SEED                                   | 9         | 5        |              |         | (**) |
| 1008101000 | BUCKWHEAT, SEED                                                       | 0         | 0        |              |         |      |
| 1008109000 | BUCKWHEAT, EXCLUDING SEED                                             | 0         | 0        |              |         |      |
| 1008201000 | MILLET, SEED                                                          | 0         | 0        |              |         |      |
| 1008209000 | MILLET, EXCLUDING SEED                                                | 9         | 0        |              |         |      |
| 1008301000 | CANARY SEED, FOR SOWING                                               | 0         | 0        |              |         |      |
| 1008309000 | CANARY SEED, EXCEPT FOR SOWING                                        | 0         | 0        |              |         |      |
| 1008901100 | QUINOA (CHENOPODIUM QUINOA), SEED                                     | 9         | 0        |              |         |      |
| 1008901900 | QUINOA (CHENOPODIUM QUINOA), EXCLUDING SEED                           | 9         | 0        |              |         |      |
| 1008909100 | OTHER CEREALS, SEED                                                   | 9         | 0        |              |         |      |
| 1008909200 | PENDANT AMARANTH (AMARANTHUS CAUDATUS), EXCLUDING SEED                | 9         | 0        |              |         |      |
| 1008909900 | OTHER CEREALS, EXCLUDING SEED                                         | 9         | 0        |              |         |      |
| 1101000000 | WHEAT OR MESLIN FLOUR                                                 | 0         | 0        |              |         |      |
| 1102100000 | RYE FLOUR                                                             | 9         | 0        |              |         |      |
| 1102200000 | MAIZE (CORN) FLOUR                                                    | 9         | 10       |              |         |      |
| 1102900000 | OTHER CEREAL FLOURS                                                   | 9         | 10       |              |         |      |
| 1103110000 | GROATS AND MEAL, OF WHEAT                                             | 9         | 10       |              |         |      |
| 1103130000 | GROATS AND MEAL, OF MAIZE (CORN)                                      | 9         | 10       |              |         | (**) |

| Subheading | Description                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1103190000 | GROATS AND MEAL, OF OTHER CEREALS                                      | 9         | 0        |              |         |      |
| 1103200000 | "PELLETS" OF CEREALS                                                   | 9         | 0        |              |         |      |
| 1104120000 | ROLLED OR FLAKED GRAINS, OF OATS                                       | 17        | 0        |              |         |      |
| 1104190000 | ROLLED OR FLAKED GRAINS, OF OTHER CEREALS                              | 17        | 5        |              |         |      |
| 1104220000 | HULLED, PEARLED, SLICED OR KIBBLED OATS                                | 17        | 5        |              |         |      |
| 1104230000 | HULLED, PEARLED, SLICED OR KIBBLED MAIZE                               | 17        | 10       |              |         |      |
| 1104291000 | HULLED, PEARLED, SLICED OR KIBBLED BARLEY                              | 17        | 5        |              |         |      |
| 1104299000 | OTHER WORKED GRAINS (FOR EXAMPLE HULLED, PEARLED, SLICED OR KIBBLED)   | 17        | 5        |              |         |      |
| 1104300000 | GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND                       | 17        | 5        |              |         |      |
| 1105100000 | FLOUR, MEAL AND POWDER OF POTATOES                                     | 9         | 0        |              |         |      |
| 1105200000 | FLAKES, GRANULES AND PELLETS OF POTATOES                               | 9         | 10       |              |         |      |
| 1106100000 | FLOUR, MEAL AND POWDER OF THE VEGETABLES OF HEADING 0713               | 9         | 0        |              |         |      |
| 1106201000 | FLOUR, MEAL AND POWDER OF MACA (LEPIDIUM MEYENII)                      | 9         | 0        |              |         |      |
| 1106209000 | FLOUR, MEAL AND POWDER OF SAGO OR OF ROOTS AND TUBERS OF HEADING 07.14 | 9         | 0        |              |         |      |
| 1106301000 | FLOUR, MEAL AND POWDER OF BANANAS OR PLANTAINS                         | 9         | 0        |              |         |      |
| 1106302000 | FLOUR, MEAL AND POWDER OF DE LUCUMA (LUCUMA OBOVATA)                   | 9         | 0        |              |         |      |
| 1106309000 | FLOUR, MEAL AND POWDER OF THE OTHER PRODUCTS OF CHAPTER 8              | 9         | 0        |              |         |      |
| 1107100000 | MALT (OF BARLEY OR OTHER CEREALS), NOT ROASTED                         | 9         | 0        |              |         |      |
| 1107200000 | MALT (OF BARLEY OR OTHER CEREALS), ROASTED                             | 9         | 0        |              |         |      |
| 1108110000 | WHEAT STARCH                                                           | 9         | E        |              |         |      |
| 1108120000 | MAIZE STARCH                                                           | 9         | E        |              |         | (**) |
| 1108130000 | POTATO STARCH                                                          | 9         | E        |              |         | (**) |
| 1108140000 | MANIOC (CASSAVA) STARCH                                                | 9         | E        |              |         |      |
| 1108190000 | OTHER STARCHES                                                         | 9         | E        |              |         |      |
| 1108200000 | INULIN                                                                 | 9         | 10       |              |         |      |

| Subheading | Description                                                         | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1109000000 | WHEAT GLUTEN, WHETHER OR NOT DRIED                                  | 9         | E        |              |         |      |
| 1201001000 | SOYA BEANS, FOR SOWING                                              | 0         | 0        |              |         |      |
| 1201009000 | SOYA BEANS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING                | 0         | 0        |              |         |      |
| 1202101000 | GROUND NUTS IN SHELL, FOR SOWING                                    | 0         | 0        |              |         |      |
| 1202109000 | GROUND NUTS IN SHELL, EXCEPT FOR SOWING                             | 9         | 5        |              |         |      |
| 1202200000 | GROUND NUTS, SHELLLED, WHETHER OR NOT BROKEN                        | 9         | 5        |              |         |      |
| 1203000000 | COPRA                                                               | 9         | 0        |              |         |      |
| 1204001000 | LINSEED, FOR SOWING                                                 | 0         | 0        |              |         |      |
| 1204009000 | LINSEED, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING                   | 9         | 10       |              |         |      |
| 1205101000 | RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, FOR SOWING        | 0         | 0        |              |         |      |
| 1205109000 | RAPE OR COLZA SEEDS WITH LOW ERUCIC ACID CONTENT, EXCEPT FOR SOWING | 0         | 0        |              |         |      |
| 1205901000 | OTHER RAPE OR COLZA SEEDS, FOR SOWING                               | 0         | 0        |              |         |      |
| 1205909000 | OTHER RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING | 0         | 0        |              |         |      |
| 1206001000 | SUNFLOWER SEEDS, FOR SOWING                                         | 0         | 0        |              |         |      |
| 1206009000 | SUNFLOWER SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING           | 9         | 5        |              |         |      |
| 1207201000 | COTTON SEEDS, FOR SOWING                                            | 0         | 0        |              |         |      |
| 1207209000 | COTTON SEEDS, WHETHER OR NOT BROKEN, EXCEPT FOR SOWING              | 9         | 10       |              |         |      |
| 1207401000 | SESAME SEEDS, FOR SOWING                                            | 0         | 0        |              |         |      |
| 1207409000 | OTHER SESAME SEEDS                                                  | 9         | 5        |              |         |      |
| 1207501000 | MUSTARD SEEDS, FOR SOWING                                           | 0         | 0        |              |         |      |
| 1207509000 | OTHER MUSTARD SEEDS                                                 | 0         | 0        |              |         |      |
| 1207910000 | POPPY SEEDS                                                         | 9         | 0        |              |         |      |
| 1207991100 | PALM NUTS AND KERNELS, FOR SOWING                                   | 0         | 0        |              |         |      |
| 1207991900 | OTHER OIL SEEDS AND OLEAGINOUS FRUITS, FOR SOWING                   | 0         | 0        |              |         |      |
| 1207999100 | SHEA NUTS (KARITE NUTS) EXCEPT FOR SOWING                           | 9         | 5        |              |         |      |



| Subheading | Description                                                                            | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|----------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1207999900 | OTHER OIL SEEDS AND OLEAGINOUS FRUITS, EXCEPT FOR SOWING                               | 9         | 5        |              |         |      |
| 1208100000 | FLOURS AND MEALS OF SOYA BEANS                                                         | 9         | 5        |              |         |      |
| 1208900000 | OTHER FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARDS | 9         | 5        |              |         |      |
| 1209100000 | SUGAR BEET SEED                                                                        | 0         | 0        |              |         |      |
| 1209210000 | LUCERNE (ALFALFA) SEED                                                                 | 0         | 0        |              |         |      |
| 1209220000 | CLOVER (TRIFOLIUM SPP) SEED                                                            | 0         | 0        |              |         |      |
| 1209230000 | FESCUE SEED                                                                            | 0         | 0        |              |         |      |
| 1209240000 | KENTUCKY BLUE GRASS (POA PRATENSIS L) SEED                                             | 0         | 0        |              |         |      |
| 1209250000 | RYE GRASS (LOLIUM MULTIFLORUM LAM, LOLIUM PERENNE L) SEED                              | 0         | 0        |              |         |      |
| 1209290000 | OTHER SEEDS OF FORAGE PLANTS                                                           | 0         | 0        |              |         |      |
| 1209300000 | SEEDS OF HERBACEOUS PLANTS CULTIVATED PRINCIPALLY FOR THEIR FLOWERS                    | 0         | 0        |              |         |      |
| 1209911000 | SEEDS OF ONION, LEEK, GARLIC AND OTHER ALLIACEOUS VEGETABLES                           | 0         | 0        |              |         |      |
| 1209912000 | SEEDS OF CABBAGE, CAULIFLOWER, BROCCOLI, TURNIP AND OTHER BRASSICAS                    | 0         | 0        |              |         |      |
| 1209913000 | SEEDS OF CARROT (DAUCUS CAROTA)                                                        | 0         | 0        |              |         |      |
| 1209914000 | SEEDS OF LETTUCE (LACTUCA SATIVA)                                                      | 0         | 0        |              |         |      |
| 1209915000 | SEEDS OF TOMATOES (LICOPERSICUM SPP)                                                   | 0         | 0        |              |         |      |
| 1209919000 | OTHER SEEDS OF VEGETABLES, WILD OR OTHERWISE                                           | 0         | 0        |              |         |      |
| 1209991000 | SEEDS OF TREES THAT BEAR EDIBLE FRUIT OR FOREST TREES                                  | 0         | 0        |              |         |      |
| 1209992000 | TOBACCO SEEDS                                                                          | 0         | 0        |              |         |      |
| 1209993000 | TARA SEEDS (CAESALPINEA SPINOSA)                                                       | 0         | 0        |              |         |      |
| 1209994000 | ANNATO SEEDS                                                                           | 0         | 0        |              |         |      |
| 1209999000 | OTHER SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING                               | 0         | 0        |              |         |      |
| 1210100000 | HOP CONES, NEITHER GROUND NOR POWDERED NOR IN THE FORM OF PELLETS                      | 0         | 0        |              |         |      |
| 1210200000 | HOP CONES, GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN                         | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA <sup>(1)</sup> | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|--------------------|------|
| 1211200000 | GINSENG ROOTS                                                                                                                                                                                                          | 9         | 0        |              |                    |      |
| 1211300000 | COCA LEAVES                                                                                                                                                                                                            | 9         | 0        |              |                    |      |
| 1211400000 | POPPY STRAW                                                                                                                                                                                                            | 9         | 0        |              |                    |      |
| 1211903000 | ORÉGANO (ORIGANUM VULGARE)                                                                                                                                                                                             | 9         | 0        |              |                    |      |
| 1211905000 | CAT'S CLAW (UNCARIA TOMENTOSA)                                                                                                                                                                                         | 9         | 0        |              |                    |      |
| 1211906000 | LEMON GRASS (CYMBOPOGON CITRATUS)                                                                                                                                                                                      | 9         | 0        |              |                    |      |
| 1211909040 | PYRETHRUM                                                                                                                                                                                                              | 9         | 0        |              |                    |      |
| 1211909090 | OTHER PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS, OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED    | 9         | 0        |              |                    |      |
| 1212200000 | SEAWEEDS AND OTHER ALGAE                                                                                                                                                                                               | 9         | 0        |              |                    |      |
| 1212910000 | SUGAR BEET                                                                                                                                                                                                             | 9         | 5        |              |                    |      |
| 1212991000 | SUGAR CANE                                                                                                                                                                                                             | 9         | 5        |              |                    |      |
| 1212999010 | LOCUST BEANS, INCLUDING LOCUST BEAN SEEDS                                                                                                                                                                              | 9         | 5        |              |                    |      |
| 1212999090 | FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED | 9         | 5        |              |                    |      |
| 1213000000 | CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS                                                                                                                  | 9         | 0        |              |                    |      |
| 1214100000 | LUCERNE (ALFALFA) MEAL AND PELLETS                                                                                                                                                                                     | 0         | 0        |              |                    |      |
| 1214900000 | SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS                                             | 0         | 0        |              |                    |      |
| 1301200000 | GUM ARABIC                                                                                                                                                                                                             | 0         | 0        |              |                    |      |
| 1301904000 | GUM TRAGACANTH                                                                                                                                                                                                         | 0         | 0        |              |                    |      |
| 1301909010 | LAC                                                                                                                                                                                                                    | 0         | 0        |              |                    |      |
| 1301909090 | OTHER NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE BALSAMS)                                                                                                                                            | 9         | 10       |              |                    |      |
| 1302111000 | CONCENTRATES OF POPPY STRAW                                                                                                                                                                                            | 9         | 0        |              |                    |      |

| Subheading | Description                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1302119000 | OTHER VEGETABLE CONCENTRATES OF OPIUM EXCEPT OF POPPY STRAW                                                                                                      | 9         | 0        |              |         |      |
| 1302120000 | VEGETABLE SAPS AND EXTRACTS OF LIQUORICE                                                                                                                         | 9         | 0        |              |         |      |
| 1302130000 | VEGETABLE SAPS AND EXTRACTS OF HOPS                                                                                                                              | 0         | 0        |              |         |      |
| 1302191100 | EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), PUT UP OR PACKAGED FOR RETAIL SALE                                                                                    | 9         | 0        |              |         |      |
| 1302191900 | OTHER EXTRACT OF CAT'S CLAW (UNCARIA TOMENTOSA), EXCLUDING EXTRACT PUT UP OR PACKAGED FOR RETAIL SALE                                                            | 9         | 0        |              |         |      |
| 1302192000 | SOYA BEAN EXTRACT, WHETHER OR NOT POWDERED                                                                                                                       | 9         | 5        |              |         |      |
| 1302199100 | OTHER VEGETABLE SAPS AND EXTRACTS, PUT UP OR PACKAGED FOR RETAIL SALE                                                                                            | 9         | 5        |              |         |      |
| 1302199900 | OTHER VEGETABLE SAPS AND EXTRACTS, EXCLUDING EXTRACTS PUT UP OR PACKAGED FOR RETAIL SALE                                                                         | 9         | 5        |              |         |      |
| 1302200000 | PECTIC SUBSTANCES, PECTINATES AND PECTATES                                                                                                                       | 0         | 0        |              |         |      |
| 1302310000 | AGAR-AGAR                                                                                                                                                        | 0         | 0        |              |         |      |
| 1302320000 | MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM LOCUST BEANS, LOCUST BEAN SEEDS OR GUAR SEEDS                                                    | 0         | 0        |              |         |      |
| 1302391000 | MUCILAGES OF TARA SEED (CAESALPINEA SPINOSA)                                                                                                                     | 9         | 0        |              |         |      |
| 1302399000 | OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS                                                                         | 9         | 10       |              |         |      |
| 1401100000 | BAMBOOS                                                                                                                                                          | 9         | 0        |              |         |      |
| 1401200000 | RATTANS                                                                                                                                                          | 9         | 0        |              |         |      |
| 1401900000 | OTHER VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW AND LIME BARK) | 9         | 0        |              |         |      |
| 1404200000 | COTTON LINTERS                                                                                                                                                   | 9         | 5        |              |         |      |
| 1404901000 | ANATTO POWDER                                                                                                                                                    | 9         | 10       |              |         |      |
| 1404902000 | TARA (CAESALPINEA SPINOSA) POWDER                                                                                                                                | 9         | 0        |              |         |      |
| 1404909010 | VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL, OTHER THAN KAPOK   | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1404909090 | OTHER VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED                                                | 9         | 0        |              |         |      |
| 1501001000 | PIG FAT (INCLUDING LARD)                                                                                    | 9         | 10       |              |         |      |
| 1501003000 | POULTRY FAT                                                                                                 | 9         | 10       |              |         |      |
| 1502001100 | RAW TALLOW AND OTHER UNREFINED FATS, DENATURED                                                              | 9         | 5        |              |         |      |
| 1502001900 | OTHER RAW TALLOW AND OTHER UNREFINED FATS, EXCLUDING DENATURED                                              | 9         | 5        |              |         |      |
| 1502009000 | OTHER FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03                             | 0         | 0        |              |         |      |
| 1503000000 | LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED | 0         | 0        |              |         |      |
| 1504101000 | COD LIVER OIL                                                                                               | 0         | 0        |              |         |      |
| 1504102100 | LIVER OILS OF OTHER FISH, CRUDE                                                                             | 9         | 0        |              |         |      |
| 1504102900 | LIVER OILS OF OTHER FISH, EXCLUDING CRUDE                                                                   | 9         | 0        |              |         |      |
| 1504201000 | FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS, CRUDE                                     | 9         | 0        |              |         |      |
| 1504209000 | OTHER FATS AND OILS OF FISH AND THEIR FRACTIONS, OTHER THAN LIVER OILS                                      | 9         | 0        |              |         |      |
| 1504300000 | FATS AND OILS OF MARINE MAMMALS AND THEIR FRACTIONS                                                         | 9         | 0        |              |         |      |
| 1505001000 | WOOL GREASE, CRUDE                                                                                          | 0         | 0        |              |         |      |
| 1505009100 | LANOLIN                                                                                                     | 0         | 0        |              |         |      |
| 1505009900 | OTHER WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM                                                    | 0         | 0        |              |         |      |
| 1506001000 | NEAT'S FOOT OIL                                                                                             | 0         | 0        |              |         |      |
| 1506009000 | OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED         | 0         | 0        |              |         |      |
| 1507100000 | CRUDE SOYA-BEAN OIL, WHETHER OR NOT DEGUMMED                                                                | 0         | 0        |              |         |      |
| 1507901000 | REFINED SOYA-BEAN OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES                               | 9         | 7        |              |         |      |
| 1507909000 | REFINED SOYA-BEAN OIL, EXCLUDING OIL CONTAINING NO MORE THAN 1 % ADDED DENATURING SUBSTANCES                | 9         | 7        |              |         |      |
| 1508100000 | CRUDE GROUND-NUT OIL                                                                                        | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1508900000 | GROUND-NUT OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED                                                                                                                               | 9         | 0        |              |         |      |
| 1509100000 | VIRGIN OLIVE OIL                                                                                                                                                                                     | 9         | 0        |              |         |      |
| 1509900000 | OLIVE OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED                                                                                                                                    | 9         | 0        |              |         |      |
| 1510000000 | OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09 | 9         | 10       |              |         |      |
| 1511100000 | CRUDE PALM OIL                                                                                                                                                                                       | 9         | 5        |              |         |      |
| 1511900000 | PALM OIL AND ITS FRACTIONS, REFINED, BUT NOT CHEMICALLY MODIFIED                                                                                                                                     | 9         | 5        |              |         |      |
| 1512111000 | CRUDE SUNFLOWER OILS                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 1512112000 | CRUDE SAFFLOWER OILS                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 1512191000 | OTHER SUNFLOWER OILS, EXCLUDING CRUDE OILS                                                                                                                                                           | 9         | 10       |              |         |      |
| 1512192000 | OTHER SAFFLOWER OILS, EXCLUDING CRUDE OILS                                                                                                                                                           | 9         | 5        |              |         |      |
| 1512210000 | CRUDE COTTON-SEED OIL, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED                                                                                                                                      | 9         | 10       |              |         |      |
| 1512290000 | OTHER COTTON-SEED OILS, EXCLUDING CRUDE OILS, WHETHER OR NOT GOSSYPOL HAS BEEN REMOVED                                                                                                               | 9         | 5        |              |         |      |
| 1513110000 | CRUDE COCONUT (COPRA) OIL                                                                                                                                                                            | 0         | 0        |              |         |      |
| 1513190000 | OTHER COCONUT (COPRA) OIL AND ITS FRACTIONS                                                                                                                                                          | 0         | 0        |              |         |      |
| 1513211000 | CRUDE PALM KERNEL OILS                                                                                                                                                                               | 9         | 5        |              |         |      |
| 1513212000 | CRUDE BABASSU OILS                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 1513291000 | REFINED PALM KERNEL OIL                                                                                                                                                                              | 9         | 5        |              |         |      |
| 1513292000 | REFINED BABASSU OIL                                                                                                                                                                                  | 9         | 0        |              |         |      |
| 1514110000 | CRUDE LOW ERUCIC ACID RAPE OR COLZA OILS                                                                                                                                                             | 0         | 0        |              |         |      |
| 1514190000 | OTHER LOW ERUCIC ACID RAPE OR COLZA OILS, EXCLUDING CRUDE OILS                                                                                                                                       | 9         | 5        |              |         |      |
| 1514910000 | OTHER CRUDE OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA OILS                                                                                                                                       | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1514990000 | OTHER OILS, EXCLUDING LOW ERUCIC ACID RAPE OR COLZA AND CRUDE OILS                                                                                                                                                                                                                                                                                                                     | 9         | 5        |              |         |      |
| 1515110000 | CRUDE LINSEED OIL                                                                                                                                                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 1515190000 | OTHER LINSEED OIL, EXCLUDING CRUDE OIL                                                                                                                                                                                                                                                                                                                                                 | 9         | 10       |              |         |      |
| 1515210000 | CRUDE MAIZE (CORN) OIL                                                                                                                                                                                                                                                                                                                                                                 | 9         | 10       |              |         |      |
| 1515290000 | MAIZE (CORN) OIL, EXCLUDING CRUDE OIL                                                                                                                                                                                                                                                                                                                                                  | 9         | 10       |              |         |      |
| 1515300000 | CASTOR OIL AND ITS FRACTIONS                                                                                                                                                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 1515500000 | SESAME OIL AND ITS FRACTIONS                                                                                                                                                                                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 1515900010 | TUNG OIL AND ITS FRACTIONS                                                                                                                                                                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 1515900090 | OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED                                                                                                                                                                                                                                                    | 9         | 10       |              |         |      |
| 1516100000 | ANIMAL FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED                                                                                                                                                                                                                | 9         | 10       |              |         |      |
| 1516200000 | VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED                                                                                                                                                                                                            | 9         | 10       |              |         |      |
| 1517100000 | MARGARINE, EXCLUDING LIQUID MARGARINE                                                                                                                                                                                                                                                                                                                                                  | 9         | 5        |              |         |      |
| 1517900000 | OTHER MARGARINES; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS AND OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OF CHAPTER 15.16 AND THEIR FRACTIONS, MIXTURES OR NO FOOD PREPARATIONS OR FAT OR ANIMAL OR VEGETABLE OILS OF DIFFERENT FRACTIONS OF FATS OR OILS OF THIS CHAPTER, NOT SPECIFIED OR INCLUDED ELSEWHERE | 9         | 10       |              |         |      |
| 1518001000 | LINOXYN                                                                                                                                                                                                                                                                                                                                                                                | 9         | 10       |              |         |      |
| 1518009000 | OTHER ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN A VACUUM OR INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING                                                                                                                                                               | 0         | 0        |              |         |      |
| 1520000000 | GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES                                                                                                                                                                                                                                                                                                                                     | 9         | 3        |              |         |      |



| Subheading | Description                                                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1521101000 | CARNAUBA WAX                                                                                                                                          | 0         | 0        |              |         |      |
| 1521102000 | CANDELILLA WAX                                                                                                                                        | 0         | 0        |              |         |      |
| 1521109000 | OTHER VEGETABLE WAXES                                                                                                                                 | 0         | 0        |              |         |      |
| 1521901000 | BEE SWAX OR OTHER INSECT WAXES                                                                                                                        | 9         | 5        |              |         |      |
| 1521902000 | SPERMACE TI                                                                                                                                           | 9         | 0        |              |         |      |
| 1522000000 | DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES                                                        | 0         | 0        |              |         |      |
| 1601000000 | SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS                                                | 17        | 5        |              | SEA     |      |
| 1602100000 | HOMOGENISED PREPARATIONS OF MEAT, OFFAL OR BLOOD                                                                                                      | 17        | 7        |              |         |      |
| 1602200000 | PREPARED OR PRESERVED LIVER OF ANY ANIMAL                                                                                                             | 17        | PY       |              |         |      |
| 1602311000 | PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF TURKEY MEAT                                                                                       | 17        | PY       |              |         |      |
| 1602319000 | OTHER PREPARED OR PRESERVED TURKEY MEAT                                                                                                               | 17        | PY       |              |         |      |
| 1602321011 | PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, WITH BONE IN PIECES, SEASONED OR FROZEN | 17        | PY       |              |         |      |
| 1602321012 | PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, INCLUDING CUTS THEREOF, BONELESS IN PIECES, SEASONED OR FROZEN  | 17        | PY       |              |         |      |
| 1602321090 | OTHER PREPARED OR PRESERVED CUTS, SEASONED AND FROZEN, OF FOWLS OF THE SPECIES GALLUS DOMESTICUS                                                      | 17        | PY       |              |         |      |
| 1602329011 | OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, WITH BONE IN                                              | 17        | PY       |              |         |      |
| 1602329012 | OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS, HINDQUARTERS, BONELESS                                                  | 17        | PY       |              |         |      |
| 1602329090 | OTHER PREPARED OR PRESERVED MEAT FROM FOWLS OF THE SPECIES GALLUS DOMESTICUS                                                                          | 17        | PY       |              |         |      |
| 1602391000 | PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05 IN THE FORM OF CUTS, SEASONED AND FROZEN                                               | 17        | PY       |              |         |      |

| Subheading | Description                                                                                                                              | Base Rate | Category | Observations                                                                                          | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------|---------|------|
| 1602399000 | OTHER PREPARED OR PRESERVED MEAT FROM OTHER POULTRY OF HEADING 01.05, EXCLUDING IN THE FORM OF CUTS, SEASONED AND FROZEN                 | 17        | PY       |                                                                                                       |         |      |
| 1602410000 | PREPARED OR PRESERVED HAMS AND CUTS THEREOF OF SWINE                                                                                     | 17        | 7        |                                                                                                       |         |      |
| 1602420000 | PREPARED OR PRESERVED SHOULDERS AND CUTS THEREOF OF SWINE                                                                                | 17        | 7        |                                                                                                       |         |      |
| 1602490000 | OTHER PREPARED OR PRESERVED MEAT OF SWINE, INCLUDING MIXTURES                                                                            | 17        | 7        |                                                                                                       |         |      |
| 1602500000 | PREPARED OR PRESERVED MEAT OF BOVINE ANIMALS                                                                                             | 20        | BF       |                                                                                                       |         |      |
| 1602900000 | OTHER PREPARED OR PRESERVED MEAT, INCLUDING PREPARATIONS OF THE BLOOD OF ANY ANIMAL                                                      | 20        | 12       | Excluding products from bovine animals. Products from bovine animals are included in the BF category. |         |      |
| 1603000000 | EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES                                                | 9         | 10       |                                                                                                       |         |      |
| 1604110000 | PREPARED OR PRESERVED SALMON, WHOLE OR IN PIECES, BUT NOT MINCED                                                                         | 9         | 0        |                                                                                                       |         |      |
| 1604120000 | PREPARED OR PRESERVED HERRING, WHOLE OR IN PIECES, BUT NOT MINCED                                                                        | 9         | 0        |                                                                                                       |         |      |
| 1604131010 | PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN OVAL CONTAINERS | 9         | 0        |                                                                                                       |         |      |
| 1604131020 | PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS IN TOMATO SAUCE, WHOLE OR IN PIECES BUT NOT MINCED, IN TALL CONTAINERS | 9         | 0        |                                                                                                       |         |      |
| 1604131090 | OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN TOMATO SAUCE, WHOLE OR IN PIECES                             | 9         | 0        |                                                                                                       |         |      |
| 1604132000 | PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN OIL, WHOLE OR IN PIECES                                            | 9         | 0        |                                                                                                       |         |      |
| 1604133000 | PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, IN BRINE, WHOLE OR IN PIECES                                          | 9         | 0        |                                                                                                       |         |      |
| 1604139000 | OTHER PREPARED OR PRESERVED SARDINES, SARDINELLA AND BRISLING OR SPRATS, WHOLE OR IN PIECES                                              | 9         | 0        |                                                                                                       |         |      |
| 1604141000 | PREPARED OR PRESERVED TUNA, WHOLE OR IN PIECES                                                                                           | 9         | 0        |                                                                                                       |         |      |

| Subheading | Description                                                                                                                                | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1604142000 | PREPARED AND PRESERVED SKIPJACK AND BONITO, WHOLE OR IN PIECES                                                                             | 9         | 0        |              |         |      |
| 1604150000 | PREPARED OR PRESERVED MACKEREL, WHOLE OR IN PIECES                                                                                         | 9         | 0        |              |         |      |
| 1604160000 | PREPARED OR PRESERVED ANCHOVIES, WHOLE OR IN PIECES                                                                                        | 9         | 0        |              |         |      |
| 1604190000 | PREPARED OR PRESERVED FISH, WHOLE OR IN PIECES, BUT NOT MINCED                                                                             | 9         | 0        |              |         |      |
| 1604200000 | OTHER PREPARED AND PRESERVED FISH                                                                                                          | 9         | 0        |              |         |      |
| 1604300000 | PREPARED OR PRESERVED CAVIAR AND CAVIAR SUBSTITUTES                                                                                        | 9         | 0        |              |         |      |
| 1605100000 | PREPARED AND PRESERVED CRABS                                                                                                               | 9         | 0        |              |         |      |
| 1605200000 | PREPARED AND PRESERVED SHRIMPS AND PRAWNS                                                                                                  | 9         | 0        |              |         |      |
| 1605300000 | PREPARED OR PRESERVED LOBSTERS                                                                                                             | 9         | 0        |              |         |      |
| 1605400000 | PREPARED OR PRESERVED CRUSTACEANS                                                                                                          | 9         | 0        |              |         |      |
| 1605901000 | PREPARED OR PRESERVED CLAMS, LOCOS AND ABALONES                                                                                            | 9         | 0        |              |         |      |
| 1605909000 | OTHER PREPARED AND PRESERVED MOLLUSCS AND AQUATIC INVERTEBRATES                                                                            | 9         | 0        |              |         |      |
| 1701111000 | BROWN SUGAR (LOAF OR GRATED)                                                                                                               | 9         | SR       |              |         |      |
| 1701119000 | RAW CANE SUGAR NOT CONTAINING ADDED FLAVOURING OR COLOURING, EXCLUDING BROWN SUGAR (LOAF OR GRATED)                                        | 9         | SR       |              |         | (**) |
| 1701120000 | RAW BEET SUGAR, NOT CONTAINING ADDED FLAVOURING OR COLOURING                                                                               | 9         | SR       |              |         | (**) |
| 1701910000 | REFINED CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM, WITH ADDED FLAVOURING OR COLOURING                                  | 9         | SR       |              |         |      |
| 1701991000 | CHEMICALLY PURE SUCROSE                                                                                                                    | 9         | SR       |              |         |      |
| 1701999000 | OTHER CANE OR BEET SUGARS, IN SOLID FORM                                                                                                   | 9         | SR       |              |         | (**) |
| 1702110000 | LACTOSE AND LACTOSE SYRUP CONTAINING 99 % OR MORE LACTOSE BY WEIGHT, EXPRESSED AS ANHYDROUS LACTOSE, CALCULATED ON THE BASIS OF DRY MATTER | 0         | SR       |              |         |      |
| 1702191000 | OTHER LACTOSE                                                                                                                              | 0         | SR       |              |         |      |
| 1702192000 | OTHER LACTOSE SYRUP                                                                                                                        | 9         | SR       |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                          | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 1702200000 | MAPLE SUGAR AND MAPLE SYRUP                                                                                                                                                                                                                          | 9         | SR       |              |         |      |
| 1702301000 | GLUCOSE AND GLUCOSE SYRUP, NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE, CONTAINING BY WEIGHT 99 % OR MORE GLUCOSE, EXPRESSED AS ANHYDROUS GLUCOSE, CALCULATED ON THE BASIS OF DRY MATTER (DEXTROSE) | 0         | SR       |              |         |      |
| 1702302000 | GLUCOSE SYRUP NOT CONTAINING FRUCTOSE, OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE                                                                                                                                           | 9         | SR       |              |         | (**) |
| 1702309000 | OTHER GLUCOSES AND GLUCOSE SYRUP NOT CONTAINING FRUCTOSE OR CONTAINING IN THE DRY STATE LESS THAN 20 % BY WEIGHT OF FRUCTOSE                                                                                                                         | 9         | SR       |              |         |      |
| 1702401000 | GLUCOSE CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR                                                                                                                            | 9         | SR       |              |         |      |
| 1702402000 | GLUCOSE SYRUP CONTAINING IN THE DRY STATE OVER OR EQUAL THAN 20 % BUT LESS THAN 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR                                                                                                                      | 9         | SR       |              |         |      |
| 1702500000 | CHEMICALLY PURE FRUCTOSE                                                                                                                                                                                                                             | 0         | SR       |              |         |      |
| 1702600000 | OTHER FRUCTOSES AND FRUCTOSE SYRUP, CONTAINING IN THE DRY STATE OVER 50 % FRUCTOSE BY WEIGHT, EXCLUDING INVERT SUGAR                                                                                                                                 | 9         | SR       |              |         | (**) |
| 1702901000 | ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY, CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT                                                                                                                                       | 9         | SR       |              |         |      |
| 1702902000 | CARAMEL CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT                                                                                                                                                                                          | 9         | SR       |              |         | (**) |
| 1702903000 | SUGARS WITH ADDED FLAVOURING OR COLOURING CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT                                                                                                                                                        | 9         | SR       |              |         | (**) |
| 1702904000 | OTHER SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT                                                                                                                                                                                     | 9         | SR       |              |         | (**) |
| 1702909000 | OTHER SUGARS, INCLUDING INVERTED SUGAR AND OTHER SUGARS AND SUGAR SYRUPS CONTAINING IN THE DRY STATE 50 % FRUCTOSE BY WEIGHT                                                                                                                         | 0         | SR       |              |         |      |
| 1703100000 | CANE MOLASSES                                                                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 1703900000 | OTHER MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR, EXCLUDING CANE MOLASSES                                                                                                                                                           | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                          | Base Rate | Category | Observations                                                                                                      | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 1704101000 | SUGAR-COATED CHEWING GUMS                                                                                                                                                                                                            | 17        | 5        |                                                                                                                   |         |      |
| 1704109000 | OTHER CHEWING GUMS                                                                                                                                                                                                                   | 17        | 5        |                                                                                                                   |         |      |
| 1704901000 | BOILED SWEETS, PASTILLES AND SIMILAR SUGAR CONFECTIONERY                                                                                                                                                                             | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1704909000 | OTHER SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA                                                                                                                                                          | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1801001100 | COCOA BEANS, RAW, SEED                                                                                                                                                                                                               | 9         | 0        |                                                                                                                   |         |      |
| 1801001900 | COCOA BEANS, RAW, EXCLUDING SEED                                                                                                                                                                                                     | 9         | 0        |                                                                                                                   |         |      |
| 1801002000 | COCOA BEANS, WHOLE OR BROKEN, ROASTED                                                                                                                                                                                                | 9         | 5        |                                                                                                                   |         |      |
| 1802000000 | COCOA SHELLS, HUSKS AND OTHER COCOA WASTE                                                                                                                                                                                            | 0         | 0        |                                                                                                                   |         |      |
| 1803100000 | COCOA PASTE, NOT DEFATTED                                                                                                                                                                                                            | 9         | 10       |                                                                                                                   |         |      |
| 1803200000 | COCOA PASTE, WHOLLY OR PARTLY DEFATTED                                                                                                                                                                                               | 9         | 10       |                                                                                                                   |         |      |
| 1804001100 | COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, NOT EXCEEDING 1 %                                                                                                                                                        | 9         | 10       |                                                                                                                   |         |      |
| 1804001200 | COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1 % BUT NOT EXCEEDING 1,65 %                                                                                                                                   | 9         | 10       |                                                                                                                   |         |      |
| 1804001300 | COCOA BUTTER HAVING AN ACID INDEX, EXPRESSED AS OLEIC ACID, EXCEEDING 1,65 %                                                                                                                                                         | 9         | 10       |                                                                                                                   |         |      |
| 1804002000 | COCOA FAT AND OIL                                                                                                                                                                                                                    | 9         | 10       |                                                                                                                   |         |      |
| 1805000000 | COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                                                                                          | 9         | 5        |                                                                                                                   |         |      |
| 1806100000 | COCOA POWDER, CONTAINING ADDED SUGAR OR SWEETENER                                                                                                                                                                                    | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1806201000 | PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1806209000 | OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS WEIGHING MORE THAN 2 KG OR IN LIQUID, PASTE, POWDER, GRANULAR OR SIMILAR FORM IN CONTAINERS OR IMMEDIATE PACKINGS WITH A CONTENT EXCEEDING 2 KG                                          | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |



| Subheading | Description                                                                                                                                                                                                      | Base Rate | Category | Observations                                                                                                      | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 1806311000 | PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                                                                                     | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1806319000 | OTHER PREPARATIONS IN BLOCKS, SLABS OR BARS, FILLED                                                                                                                                                              | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1806320000 | CHOCOLATE AND ITS FOOD PREPARATIONS, IN BLOCKS, SLABS OR BARS, NOT FILLED                                                                                                                                        | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1806900000 | OTHER CHOCOLATE AND FOOD PREPARATIONS CONTAINING COCOA                                                                                                                                                           | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1901101000 | MILK FORMULAS FOR INFANTS UP TO 12 MONTHS OLD                                                                                                                                                                    | 9         | FP       |                                                                                                                   |         |      |
| 1901109100 | PREPARATIONS FOR INFANT USE, PACKAGED FOR RETAIL SALE, BASED ON FLOURS, MEALS, STARCHES OR MALT EXTRACTS                                                                                                         | 9         | FP       |                                                                                                                   |         |      |
| 1901109900 | OTHER PREPARATIONS FOR INFANT USE PACKAGED FOR RETAIL SALE                                                                                                                                                       | 9         | FP       |                                                                                                                   |         |      |
| 1901200000 | MIXES AND DOUGHS FOR THE PREPARATION OF BAKERS' PRODUCTS OF HEADING 19.05                                                                                                                                        | 9         | 0        |                                                                                                                   |         |      |
| 1901901000 | MALT EXTRACT                                                                                                                                                                                                     | 9         | 3        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 1901902000 | BLANCMANGE OR DULCE DE LECHE                                                                                                                                                                                     | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         | (**) |
| 1901909000 | OTHER PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 % COCOA BY WEIGHT CALCULATED ON A TOTALLY DEFATTED BASIS, NOT SPECIFIED OR INCLUDED ELSEWHERE | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         | (**) |
| 1902110000 | UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED, CONTAINING EGGS                                                                                                                                               | 9         | 3        |                                                                                                                   |         |      |
| 1902190000 | OTHER UNCOOKED PASTA, NOT STUFFED OR OTHERWISE PREPARED                                                                                                                                                          | 9         | 3        |                                                                                                                   |         |      |
| 1902200000 | STUFFED PASTA, WHETHER OR NOT COOKED OR OTHERWISE PREPARED                                                                                                                                                       | 9         | 3        |                                                                                                                   |         |      |
| 1902300000 | OTHER PASTA                                                                                                                                                                                                      | 9         | 3        |                                                                                                                   |         |      |



| Subheading | Description                                                                                                                                                                                                                  | Base Rate | Category | Observations                                                     | SEA (%) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|------------------------------------------------------------------|---------|------|
| 1902400000 | COUSCOUS                                                                                                                                                                                                                     | 9         | 3        |                                                                  |         |      |
| 1903000000 | TAPIOCA AND SUBSTITUTES THEREOF PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR SIMILAR FORMS                                                                                                       | 9         | 3        |                                                                  |         |      |
| 1904100000 | PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS                                                                                                                                            | 17        | 5        |                                                                  |         |      |
| 1904200000 | PREPARED FOODS OBTAINED FROM UNROASTED CEREAL FLAKES OR FROM MIXTURES OF UNROASTED CEREAL FLAKES AND ROASTED CEREAL FLAKES OR SWELLED CEREALS                                                                                | 17        | 5        |                                                                  |         |      |
| 1904300000 | BULGUR WHEAT                                                                                                                                                                                                                 | 9         | 0        |                                                                  |         |      |
| 1904900000 | CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT SPECIFIED OR INCLUDED ELSEWHERE                       | 17        | 5        |                                                                  |         |      |
| 1905100000 | CRISPBREAD (ALSO KNOWN AS KNÄCKEBROT)                                                                                                                                                                                        | 9         | 0        |                                                                  |         |      |
| 1905200000 | GINGERBREAD AND THE LIKE                                                                                                                                                                                                     | 9         | 0        |                                                                  |         |      |
| 1905310000 | SWEET BISCUITS (WITH ADDED SWEETENER)                                                                                                                                                                                        | 9         | 0        |                                                                  |         |      |
| 1905320000 | WAFFLES AND WAFERS                                                                                                                                                                                                           | 9         | 0        |                                                                  |         |      |
| 1905400000 | TOASTED BREAD AND SIMILAR TOASTED PRODUCTS                                                                                                                                                                                   | 9         | 0        |                                                                  |         |      |
| 1905901000 | SALTED OR FLAVOURED BISCUITS                                                                                                                                                                                                 | 9         | 0        |                                                                  |         |      |
| 1905909000 | OTHER BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' PRODUCTS, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS | 9         | 0        |                                                                  |         |      |
| 2001100000 | CUCUMBERS AND GHERKINS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID                                                                                                                                                      | 17        | 5        |                                                                  |         |      |
| 2001901000 | OLIVES, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID                                                                                                                                                                      | 17        | 5        |                                                                  |         |      |
| 2001909000 | OTHER VEGETABLES, WILD OR OTHERWISE, AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED IN VINEGAR OR ACETIC ACID                                                                                                       | 17        | 5        | Excluding sweet corn. Sweet corn is included in the SC category. |         |      |
| 2002100000 | TOMATOES, WHOLE OR IN PIECES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID                                                                                                                                 | 17        | 5        |                                                                  |         |      |
| 2002900000 | OTHER TOMATOES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID                                                                                                                                               | 17        | 5        |                                                                  |         |      |

| Subheading | Description                                                                                                           | Base Rate | Category | Observations                                                     | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|----------|------------------------------------------------------------------|---------|------|
| 2003100000 | MUSHROOMS OF THE GENUS AGARICUS, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID                       | 17        | MM       |                                                                  |         |      |
| 2003200000 | TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID                                              | 17        | 5        |                                                                  |         |      |
| 2003900000 | OTHER MUSHROOMS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID                                        | 17        | 5        |                                                                  |         |      |
| 2004100000 | POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN                                       | 17        | 10       |                                                                  |         |      |
| 2004900000 | OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, FROZEN    | 17        | 5        | Excluding sweet corn. Sweet corn is included in the SC category. |         |      |
| 2005100000 | HOMOGENISED VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                     | 17        | 5        |                                                                  |         |      |
| 2005200000 | POTATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                                   | 17        | 10       |                                                                  |         |      |
| 2005400000 | PEAS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                                       | 17        | 5        |                                                                  |         |      |
| 2005510000 | BEANS (VIGNA SPP, PHASEOLUS SPP), SHELLED, PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN | 17        | 0        |                                                                  |         |      |
| 2005590000 | OTHER BEANS (VIGNA SPP, PHASEOLUS SPP), PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN    | 17        | 0        |                                                                  |         |      |
| 2005600000 | ASPARAGUS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                                  | 17        | 0        |                                                                  |         |      |
| 2005700000 | OLIVES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                                     | 17        | 5        |                                                                  |         |      |
| 2005800000 | SWEET CORN (ZEA MAYS VAR SACCHARATA) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN       | 17        | SC       |                                                                  |         |      |
| 2005910000 | BAMBOO SHOOTS PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                              | 17        | 0        |                                                                  |         |      |
| 2005991000 | GLOBE ARTICHOKE PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                            | 17        | 0        |                                                                  |         |      |
| 2005992000 | PAPRIKA (CAPSICUM ANNUUM) PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                  | 17        | 0        |                                                                  |         |      |



| Subheading | Description                                                                                                                              | Base Rate | Category | Observations                                                                                                      | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2005999000 | OTHER VEGETABLES AND MIXTURES OF VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID, NOT FROZEN                   | 17        | 5        |                                                                                                                   |         |      |
| 2006000000 | VEGETABLES, WILD OR OTHERWISE, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED USING SUGAR (DRAINED, GLACÉ OR CRYSTALLISED) | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007100000 | HOMOGENISED PREPARATIONS OF FRUIT                                                                                                        | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007911000 | JAMS, FRUIT JELLIES AND MARMALADES OF CITRUS FRUIT                                                                                       | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007912000 | PURÉES AND PASTES OF CITRUS FRUIT                                                                                                        | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007991100 | JAMS, FRUIT JELLIES AND MARMALADES OF PINEAPPLE                                                                                          | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007991200 | PURÉES AND PASTES OF PINEAPPLE                                                                                                           | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007999100 | OTHER JAMS, FRUIT JELLIES AND MARMALADES                                                                                                 | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2007999200 | OTHER PURÉES AND PASTES                                                                                                                  | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2008111000 | BUTTER MADE OF GROUND NUTS                                                                                                               | 17        | 5        |                                                                                                                   |         |      |
| 2008119000 | OTHER GROUND-NUT PRODUCTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT            | 17        | 5        |                                                                                                                   |         |      |
| 2008191000 | CASHEW NUTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                          | 17        | 5        |                                                                                                                   |         |      |
| 2008192000 | PISTACHIOS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                           | 17        | 5        |                                                                                                                   |         |      |



| Subheading | Description                                                                                                                                                    | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2008199000 | OTHER NUTS AND OTHER SEEDS, INCLUDING MIXTURES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT            | 17        | 5        |              |         |      |
| 2008201000 | PINEAPPLES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP                                                           | 17        | 10       |              |         |      |
| 2008209000 | OTHER PINEAPPLES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                          | 17        | 10       |              |         |      |
| 2008300000 | CITRUS FRUIT OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                               | 17        | 10       |              |         |      |
| 2008400000 | PEARS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                                      | 17        | 0        |              |         |      |
| 2008500000 | APRICOTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                                   | 17        | 10       |              |         |      |
| 2008601000 | CHERRIES PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP                                                             | 17        | 10       |              |         |      |
| 2008609000 | OTHER CHERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                             | 17        | 10       |              |         |      |
| 2008702000 | PEACHES, INCLUDING NECTARINES, PREPARED OR PRESERVED IN WATER CONTAINING ADDED SUGAR OR OTHER SWEETENER, INCLUDING SYRUP                                       | 17        | 0        |              |         |      |
| 2008709000 | OTHER PEACHES, INCLUDING NECTARINES, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                       | 17        | 0        |              |         |      |
| 2008800000 | STRAWBERRIES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                               | 17        | 10       |              |         |      |
| 2008910000 | PALM HEARTS OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                                | 17        | 0        |              |         |      |
| 2008920000 | MIXTURES OF FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT | 17        | 10       |              |         |      |
| 2008992000 | PAPAWS (PAPAYAS) OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                           | 17        | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                       | Base Rate | Category | Observations                                                                                                      | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2008993000 | MANGOES OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                                                                       | 17        | 10       |                                                                                                                   |         |      |
| 2008999000 | OTHER FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR SPIRIT                          | 17        | 10       | Excluding sweet corn. Sweet corn is included in the SC category.                                                  |         |      |
| 2009110000 | ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, FROZEN                                                       | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009120000 | ORANGE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, NOT FROZEN, WITH A BRIX VALUE NOT EXCEEDING 20               | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009190000 | OTHER ORANGE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                        | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009210000 | GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20                       | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009290000 | OTHER GRAPEFRUIT JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                     | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009310000 | JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20 | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009391000 | LIME JUICE UNDER SUB-HEADING 0805.50.21, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                    | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009399000 | OTHER JUICE OF ANY OTHER SINGLE CITRUS FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                               | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009410000 | PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20                        | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009490000 | OTHER PINEAPPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                      | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |



| Subheading | Description                                                                                                                                                                   | Base Rate | Category | Observations                                                                                                      | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2009500000 | TOMATO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                           | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009610000 | GRAPE JUICE (INCLUDING GRAPE MUST), UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 30 | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009690000 | OTHER GRAPE JUICE, INCLUDING GRAPE MUST, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009710000 | APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER, WITH A BRIX VALUE NOT EXCEEDING 20                        | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009790000 | OTHER APPLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                      | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801100 | PAPAYA JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                           | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801200 | PASSION FRUIT (PASSIFLORA EDULIS) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801300 | SOURSOPS (ANNONA MURICATA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                       | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801400 | MANGO JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                            | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801500 | CAMU CAMU (MYRCIARIA DUBIA) JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                      | 17        | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009801900 | JUICE OF ANY OTHER SINGLE FRUIT, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                        | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2009802000 | VEGETABLE JUICE, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                                                        | 17        | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |



| Subheading | Description                                                                                                                                    | Base Rate | Category | Observations                                                                                                      | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2009900000 | MIXTURES OF JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER                      | 17        | 10       | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2101110000 | EXTRACTS, ESSENCES AND CONCENTRATES OR COFFEE                                                                                                  | 9         | 5        |                                                                                                                   |         |      |
| 2101120000 | PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES OR COFFEE OR BASED ON COFFEE                                                     | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2101200000 | EXTRACTS, ESSENCES AND CONCENTRATES, OF TEA OR MATÉ AND PREPARATIONS BASED ON SUCH EXTRACTS, ESSENCES OR CONCENTRATES, OR BASED ON TEA OR MATÉ | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2101300000 | ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF                                           | 9         | 0        |                                                                                                                   |         |      |
| 2102101000 | CULTURE YEAST                                                                                                                                  | 9         | 3        |                                                                                                                   |         |      |
| 2102109000 | OTHER ACTIVE YEASTS                                                                                                                            | 9         | 3        |                                                                                                                   |         |      |
| 2102200000 | INACTIVE YEASTS; OTHER DEAD SINGLE-CELL MICRO-ORGANISMS                                                                                        | 9         | 3        |                                                                                                                   |         |      |
| 2102300000 | PREPARED BAKING POWDERS                                                                                                                        | 9         | 3        |                                                                                                                   |         |      |
| 2103100000 | SOY SAUCE                                                                                                                                      | 9         | 3        |                                                                                                                   |         |      |
| 2103200000 | TOMATO KETCHUP AND OTHER TOMATO SAUCES                                                                                                         | 9         | 3        |                                                                                                                   |         |      |
| 2103301000 | MUSTARD FLOUR                                                                                                                                  | 9         | 3        |                                                                                                                   |         |      |
| 2103302000 | PREPARED MUSTARD                                                                                                                               | 9         | 3        |                                                                                                                   |         |      |
| 2103901000 | MAYONNAISE                                                                                                                                     | 9         | 3        |                                                                                                                   |         |      |
| 2103902000 | MIXED CONDIMENTS AND MIXED SEASONINGS                                                                                                          | 9         | 3        |                                                                                                                   |         |      |
| 2103909000 | OTHER SAUCES AND PREPARATIONS THEREFOR                                                                                                         | 9         | 3        |                                                                                                                   |         |      |
| 2104101000 | PREPARATIONS FOR SOUPS AND BROTHS                                                                                                              | 9         | 3        |                                                                                                                   |         |      |
| 2104102000 | SOUPS AND BROTHS                                                                                                                               | 9         | 3        |                                                                                                                   |         |      |
| 2104200000 | HOMOGENISED COMPOSITE FOOD PREPARATIONS                                                                                                        | 9         | 3        |                                                                                                                   |         |      |
| 2105001000 | ICE CREAM NOT CONTAINING MILK OR DAIRY PRODUCTS                                                                                                | 9         | IE       |                                                                                                                   |         |      |
| 2105009000 | OTHER ICE CREAM, WHETHER OR NOT CONTAINING COCOA                                                                                               | 17        | IE       |                                                                                                                   |         |      |

| Subheading | Description                                                                                                                                                                           | Base Rate | Category | Observations                                                                                                      | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2106101100 | PROTEIN CONCENTRATES OF SOYA, CONTAINING BETWEEN 65 % AND 75 % PROTEIN ON THE DRY PRODUCT                                                                                             | 9         | 3        |                                                                                                                   |         |      |
| 2106101900 | OTHER PROTEIN CONCENTRATES                                                                                                                                                            | 9         | 3        |                                                                                                                   |         |      |
| 2106102000 | TEXTURED PROTEIN SUBSTANCES                                                                                                                                                           | 9         | 3        |                                                                                                                   |         |      |
| 2106901000 | POWDERS FOR TABLE CREAMS, JELLIES, ICE CREAMS AND SIMILAR PREPARATIONS                                                                                                                | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106902100 | COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES, PACKAGED FOR RETAIL SALE                                       | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106902900 | OTHER COMPOUND PREPARATIONS WITH AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 0,5 % VOL., FOR THE PREPARATION OF BEVERAGES                                                           | 0         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106903000 | PROTEIN HYDROLYSATES                                                                                                                                                                  | 9         | 3        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106904000 | YEAST AUTOLYSATES                                                                                                                                                                     | 0         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106905000 | IMPROVERS FOR BREAD-MAKING                                                                                                                                                            | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106906000 | MIXTURES OF ARTIFICIAL SWEETENERS WITH FOODSTUFFS                                                                                                                                     | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106907100 | FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT                                              | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106907200 | FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OR EXTRACTS OF PLANTS, PARTS OF PLANTS, SEEDS OR FRUIT, WITH VITAMINS, MINERALS OR OTHER SUBSTANCES | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106907300 | FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS AND MINERALS                                                                            | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106907400 | FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE, CONTAINING SOLELY MIXTURES OF VITAMINS                                                                                         | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |



| Subheading | Description                                                                                                                             | Base Rate | Category | Observations                                                                                                      | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 2106907900 | OTHER FOOD SUPPLEMENTS                                                                                                                  | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         | (**) |
| 2106908000 | FORMULAS, OTHER THAN MILK FORMULAS, FOR INFANTS UP TO 12 MONTHS OLD                                                                     | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 2106909000 | OTHER FOOD PREPARATIONS NOT SPECIFIED OR INCLUDED ELSEWHERE                                                                             | 9         | 0        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         | (**) |
| 2201100011 | NATURAL OR MEDICINAL MINERAL WATER, WHETHER OR NOT AERATED                                                                              | 9         | 3        |                                                                                                                   |         |      |
| 2201100012 | ARTIFICIAL MINERAL WATER, WHETHER OR NOT AERATED                                                                                        | 9         | 3        |                                                                                                                   |         |      |
| 2201100030 | AERATED WATER                                                                                                                           | 9         | 3        |                                                                                                                   |         |      |
| 2201900010 | STILL WATER                                                                                                                             | 9         | 3        |                                                                                                                   |         |      |
| 2201900020 | ICE                                                                                                                                     | 9         | 3        |                                                                                                                   |         |      |
| 2201900090 | OTHER WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING AND SNOW                                                      | 9         | 3        |                                                                                                                   |         |      |
| 2202100000 | WATER, INCLUDING MINERAL AND AERATED WATER, CONTAINING ADDED SUGAR OR OTHER SWEETENER OR FLAVOURING                                     | 9         | 5        |                                                                                                                   |         |      |
| 2202900000 | OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES UNDER HEADING 20.09.                                             | 9         | 5        |                                                                                                                   |         |      |
| 2203000000 | BEER MADE FROM MALT                                                                                                                     | 9         | 3        |                                                                                                                   |         |      |
| 2204100000 | SPARKLING WINE                                                                                                                          | 9         | 5        |                                                                                                                   |         |      |
| 2204210000 | OTHER WINES; GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES | 9         | 3        |                                                                                                                   |         |      |
| 2204291000 | GRAPE MUST WITH FERMENTATION PREVENTED OR ARRESTED BY THE ADDITION OF ALCOHOL, IN CONTAINERS HOLDING MORE THAN 2 LITRES                 | 0         | 0        |                                                                                                                   |         |      |
| 2204299000 | WINES IN CONTAINERS HOLDING MORE THAN 2 LITRES                                                                                          | 9         | 5        |                                                                                                                   |         |      |
| 2204300000 | OTHER GRAPE MUSTS                                                                                                                       | 9         | 5        |                                                                                                                   |         |      |

| Subheading | Description                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2205100000 | VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING NO MORE THAN 2 LITRES                                                           | 9         | 3        |              |         |      |
| 2205900000 | VERMOUTH AND OTHER WINES MADE OF FRESH GRAPES PREPARED WITH PLANTS OR AROMATIC SUBSTANCES, IN CONTAINERS HOLDING MORE THAN 2 LITRES                                                              | 9         | 3        |              |         |      |
| 2206000000 | OTHER FERMENTED BEVERAGES (FOR EXAMPLE CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT SPECIFIED OR INCLUDED ELSEWHERE | 9         | 0        |              |         |      |
| 2207100000 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 % VOL OR MORE                                                                                                                 | 9         | 0        |              |         |      |
| 2207200010 | ALCOHOL FUEL                                                                                                                                                                                     | 9         | 0        |              |         |      |
| 2207200090 | OTHER ETHYL ALCOHOL AND SPIRITS, DENATURED, OF ANY STRENGTH                                                                                                                                      | 9         | 0        |              |         |      |
| 2208202100 | PISCO                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 2208202200 | SINGANI                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 2208202900 | OTHER SPIRITS OF WINE                                                                                                                                                                            | 9         | 0        |              |         |      |
| 2208203000 | SPIRITS OBTAINED BY DISTILLING MARC (GRAPPA AND THE LIKE)                                                                                                                                        | 9         | 0        |              |         |      |
| 2208300000 | WHISKY                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2208400000 | RUM AND OTHER SPIRITS OBTAINED BY DISTILLING FERMENTED SUGAR-CANE PRODUCTS                                                                                                                       | 9         | RM       |              |         |      |
| 2208500000 | GIN AND GENEVA                                                                                                                                                                                   | 9         | 0        |              |         |      |
| 2208600000 | VODKA                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 2208701000 | LIQUEURS AND CORDIALS OF ANISE                                                                                                                                                                   | 9         | 0        |              |         |      |
| 2208702000 | CRÈMES                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2208709000 | OTHER LIQUEURS AND CORDIALS                                                                                                                                                                      | 9         | 0        |              |         |      |
| 2208901000 | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF UNDER 80 % VOL                                                                                                                   | 9         | 0        |              |         |      |
| 2208902000 | SPIRITS OBTAINED BY DISTILLING AGAVES (TEQUILA AND THE LIKE)                                                                                                                                     | 9         | 0        |              |         |      |
| 2208904200 | SPIRITS OF ANISE                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 2208904900 | OTHER SPIRITS                                                                                                                                                                                    | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2208909000 | OTHER LIQUEURS AND OTHER SPIRITUOUS BEVERAGES                                                                                               | 9         | 0        |              |         |      |
| 2209000000 | VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID                                                                               | 9         | 5        |              |         |      |
| 2301101000 | GREAVES                                                                                                                                     | 0         | 0        |              |         |      |
| 2301109000 | FLOUR, MEAL AND PELLETS OF MEAT OR MEAT OFFAL, UNFIT FOR HUMAN CONSUMPTION                                                                  | 0         | 0        |              |         |      |
| 2301201100 | FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION                                     | 0         | 0        |              |         |      |
| 2301201900 | FLOUR, MEAL AND PELLETS OF FISH WITH A FAT CONTENT NOT EXCEEDING 2 % BY WEIGHT, UNFIT FOR HUMAN CONSUMPTION                                 | 0         | 0        |              |         |      |
| 2301209000 | FLOUR, MEAL AND PELLETS OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION                                | 0         | 0        |              |         |      |
| 2302100000 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF MAIZE (CORN)  | 0         | 0        |              |         |      |
| 2302300000 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF WHEAT         | 0         | 0        |              |         |      |
| 2302400010 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF RICE          | 0         | 0        |              |         |      |
| 2302400090 | BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF OTHER CEREALS | 0         | 0        |              |         |      |
| 2302500000 | BRAN, SHARPS AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF LEGUMINOUS PLANTS                                     | 0         | 0        |              |         |      |
| 2303100000 | RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES                                                                                         | 0         | 0        |              |         |      |
| 2303200000 | BEEF PULP, BAGASSE AND OTHER WASTE FROM SUGAR PRODUCTION                                                                                    | 0         | 0        |              |         |      |
| 2303300000 | BREWING AND DISTILLING DREGS AND WASTE                                                                                                      | 0         | 0        |              |         |      |
| 2304000000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL          | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2305000000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL                                                           | 0         | 0        |              |         |      |
| 2306100000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COTTON-SEED FATS OR OILS                                                 | 0         | 0        |              |         |      |
| 2306200000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF LINSEED FATS OR OILS                                                     | 0         | 0        |              |         |      |
| 2306300000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SUNFLOWER-SEED FATS OR OILS                                              | 0         | 0        |              |         |      |
| 2306410000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS WITH A LOW ERUCIC ACID CONTENT        | 0         | 0        |              |         |      |
| 2306490000 | OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM RAPE OR COLZA SEEDS                                 | 0         | 0        |              |         |      |
| 2306500000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF COCONUT OR COPRA FATS OR OILS                                            | 0         | 0        |              |         |      |
| 2306600000 | OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF FATS OR OILS FROM PALM NUTS OR KERNELS                                   | 0         | 0        |              |         |      |
| 2306900000 | OTHER OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05 | 0         | 0        |              |         |      |
| 2307000000 | WINE LEES; ARGOL                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2308001000 | FLOUR OF MARIGOLD FLOWERS                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2308009000 | OTHER VEGETABLE MATERIALS AND VEGETABLE WASTE, RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT SPECIFIED OR INCLUDED ELSEWHERE         | 0         | 0        |              |         |      |
| 2309101000 | DOG OR CAT FOOD PACKAGED FOR RETAIL SALE, PUT UP IN AIRTIGHT CONTAINERS                                                                                                                       | 0         | 0        |              |         |      |
| 2309109000 | OTHER DOG OR CAT FOOD PACKAGED FOR RETAIL SALE                                                                                                                                                | 0         | 0        |              |         |      |



| Subheading | Description                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2309901000 | SWEETENED FORAGE                                                                               | 0         | 0        |              |         |      |
| 2309902000 | PREMIXES                                                                                       | 0         | 0        |              |         |      |
| 2309903000 | MILK SUBSTITUTES FOR FEEDING CALVES                                                            | 0         | 0        |              |         |      |
| 2309909000 | OTHER PREPARATIONS OF A KIND USED IN ANIMAL FEEDING                                            | 0         | 0        |              |         | (**) |
| 2401101000 | DARK TOBACCO, NOT STEMMED/STRIPPED                                                             | 9         | 10       |              |         |      |
| 2401102000 | LIGHT TOBACCO, NOT STEMMED/STRIPPED                                                            | 9         | 10       |              |         |      |
| 2401201000 | DARK TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED                                                | 9         | 10       |              |         |      |
| 2401202000 | LIGHT TOBACCO, PARTLY OR WHOLLY STEMMED/STRIPPED                                               | 9         | 10       |              |         |      |
| 2401300000 | TOBACCO REFUSE                                                                                 | 9         | 10       |              |         |      |
| 2402100000 | CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO                                             | 9         | 10       |              |         |      |
| 2402201000 | CIGARETTES CONTAINING DARK TOBACCO                                                             | 9         | 10       |              |         |      |
| 2402202000 | CIGARETTES CONTAINING LIGHT TOBACCO                                                            | 9         | 10       |              |         |      |
| 2402900000 | CIGARS, CHEROOTS AND CIGARILLOS CONTAINING TOBACCO SUBSTITUTES                                 | 9         | 10       |              |         |      |
| 2403100000 | SMOKING TOBACCO, WHETHER OR NOT CONTAINING TOBACCO SUBSTITUTES IN ANY PROPORTION               | 9         | 10       |              |         |      |
| 2403910000 | "HOMOGENISED" OR "RECONSTITUTED" TOBACCO                                                       | 9         | 10       |              |         |      |
| 2403990000 | OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; TOBACCO EXTRACTS AND ESSENCES | 9         | 10       |              |         |      |
| 2501001000 | TABLE SALT                                                                                     | 9         | 5        |              |         |      |
| 2501002000 | SODIUM CHLORIDE, OF A PURITY OF 99,5 % OR MORE, WHETHER OR NOT IN AQUEOUS SOLUTION             | 0         | 0        |              |         |      |
| 2501009100 | DENATURED SALT                                                                                 | 9         | 0        |              |         |      |
| 2501009200 | SALT FOR ANIMAL FEEDS                                                                          | 9         | 0        |              |         |      |
| 2501009910 | SEA WATER                                                                                      | 0         | 0        |              |         |      |
| 2501009990 | OTHER SALTS AND SODIUM CHLORIDE                                                                | 9         | 5        |              |         |      |
| 2502000000 | UNROASTED IRON PYRITES                                                                         | 9         | 0        |              |         |      |
| 2503000000 | SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR  | 0         | 0        |              |         |      |
| 2504100000 | NATURAL GRAPHITE IN POWDER OR IN FLAKES                                                        | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2504900000 | OTHER NATURAL GRAPHITE                                                                                                                                                       | 9         | 0        |              |         |      |
| 2505100000 | SILICA SANDS AND QUARTZ SANDS                                                                                                                                                | 9         | 0        |              |         |      |
| 2505900000 | OTHER NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED                                                                                                                    | 9         | 0        |              |         |      |
| 2506100000 | QUARTZ (OTHER THAN NATURAL SANDS)                                                                                                                                            | 9         | 0        |              |         |      |
| 2506200000 | QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS                                                  | 9         | 0        |              |         |      |
| 2507001000 | KAOLIN, WHETHER OR NOT CALCINED                                                                                                                                              | 0         | 0        |              |         |      |
| 2507009000 | OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED                                                                                                                                | 0         | 0        |              |         |      |
| 2508100000 | BENTONITE                                                                                                                                                                    | 9         | 0        |              |         |      |
| 2508300000 | FIRECLAYS                                                                                                                                                                    | 9         | 0        |              |         |      |
| 2508400000 | OTHER CLAYS                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2508500000 | ANDALUSITE, KYANITE AND SILLIMANITE                                                                                                                                          | 0         | 0        |              |         |      |
| 2508600000 | MULLITE                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2508700000 | CHAMOTTE OR DINAS EARTHS                                                                                                                                                     | 0         | 0        |              |         |      |
| 2509000000 | CHALK                                                                                                                                                                        | 9         | 0        |              |         |      |
| 2510100000 | NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, UNGROUND                                                                              | 0         | 0        |              |         |      |
| 2510200000 | NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK, GROUND                                                                                | 0         | 0        |              |         |      |
| 2511100000 | NATURAL BARIUM SULPHATE (BARYTES)                                                                                                                                            | 9         | 0        |              |         |      |
| 2511200000 | NATURAL BARIUM CARBONATE (WITHERITE)                                                                                                                                         | 0         | 0        |              |         |      |
| 2512000000 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS, WHETHER OR NOT CALCINED | 0         | 0        |              |         |      |
| 2513100010 | PUMICE STONE, CRUDE OR IN IRREGULAR PIECES, INCLUDING CRUSHED PUMICE ("BIMSKIES")                                                                                            | 9         | 0        |              |         |      |
| 2513100090 | OTHER PUMICE STONE                                                                                                                                                           | 0         | 0        |              |         |      |
| 2513200000 | EMERY, NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES                                                                                                          | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2514000000 | SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS                                                                       | 9         | 0        |              |         |      |
| 2515110000 | MARBLE AND TRAVERTINE, CRUDE OR ROUGHLY TRIMMED                                                                                                                                               | 0         | 0        |              |         |      |
| 2515120000 | MARBLE AND TRAVERTINE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS                                                                                         | 0         | 0        |              |         |      |
| 2515200000 | ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE; ALABASTER                                                                                                                        | 0         | 0        |              |         |      |
| 2516110000 | GRANITE, CRUDE OR ROUGHLY TRIMMED                                                                                                                                                             | 0         | 0        |              |         |      |
| 2516120000 | GRANITE, MERELY CUT, BY SAWING OR OTHERWISE, INTO SQUARE OR RECTANGULAR BLOCKS OR SLABS                                                                                                       | 0         | 0        |              |         |      |
| 2516200000 | SANDSTONE                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2516900000 | OTHER MONUMENTAL OR BUILDING STONE                                                                                                                                                            | 0         | 0        |              |         |      |
| 2517100000 | PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED | 0         | 0        |              |         |      |
| 2517200000 | MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN SUBHEADING 251710                                                                     | 0         | 0        |              |         |      |
| 2517300000 | TARRED MACADAM                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2517410000 | GRANULES, CHIPPINGS AND POWDER OF MARBLE, WHETHER OR NOT HEAT-TREATED                                                                                                                         | 0         | 0        |              |         |      |
| 2517490000 | OTHER GRANULES, CHIPPINGS AND POWDER OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED                                                                                         | 0         | 0        |              |         |      |
| 2518100000 | DOLOMITE, NOT CALCINED OR SINTERED                                                                                                                                                            | 9         | 0        |              |         |      |
| 2518200000 | DOLOMITE, CALCINED OR SINTERED                                                                                                                                                                | 9         | 0        |              |         |      |
| 2518300000 | DOLOMITE RAMMING MIX                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2519100000 | NATURAL MAGNESIUM CARBONATE (MAGNESITE)                                                                                                                                                       | 0         | 0        |              |         |      |
| 2519901000 | FUSED MAGNESIA                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2519902000 | MAGNESIUM OXIDE, WHETHER OR NOT CHEMICALLY PURE                                                                                                                                               | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                        | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2519903000 | DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING | 0         | 0        |              |         |      |
| 2520100000 | GYPSUM; ANHYDRITE                                                                                                  | 0         | 0        |              |         |      |
| 2520200000 | PLASTER                                                                                                            | 0         | 0        |              |         |      |
| 2521000000 | LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT                                         | 9         | 0        |              |         |      |
| 2522100000 | QUICKLIME                                                                                                          | 0         | 0        |              |         |      |
| 2522200000 | SLAKED LIME                                                                                                        | 0         | 0        |              |         |      |
| 2522300000 | HYDRAULIC LIME                                                                                                     | 0         | 0        |              |         |      |
| 2523100000 | CEMENT CLINKERS                                                                                                    | 0         | 0        |              |         |      |
| 2523210000 | WHITE PORTLAND CEMENT, WHETHER OR NOT ARTIFICIALLY COLOURED                                                        | 0         | 0        |              |         |      |
| 2523290000 | OTHER PORTLAND CEMENT                                                                                              | 0         | 0        |              |         |      |
| 2523300000 | ALUMINOUS CEMENTS                                                                                                  | 0         | 0        |              |         |      |
| 2523900000 | OTHER HYDRAULIC CEMENTS                                                                                            | 0         | 0        |              |         |      |
| 2524101000 | CROCIDOLITE FIBRES                                                                                                 | 0         | 0        |              |         |      |
| 2524109000 | OTHER CROCIDOLITE                                                                                                  | 0         | 0        |              |         |      |
| 2524900000 | OTHER ASBESTOS                                                                                                     | 0         | 0        |              |         |      |
| 2525100000 | CRUDE MICA AND MICA RIFTED INTO SHEETS OR SPLITTINGS                                                               | 9         | 0        |              |         |      |
| 2525200000 | MICA POWDER                                                                                                        | 9         | 0        |              |         |      |
| 2525300000 | MICA WASTE                                                                                                         | 9         | 0        |              |         |      |
| 2526100000 | NOT CRUSHED, NOT POWDERED                                                                                          | 9         | 0        |              |         |      |
| 2526200000 | CRUSHED OR POWDERED                                                                                                | 0         | 0        |              |         |      |
| 2528100000 | NATURAL SODIUM BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED)                                          | 9         | 5        |              |         |      |
| 2528900000 | NATURAL BORIC ACID CONTAINING NO MORE THAN 85 % $H_3BO_3$ , CALCULATED ON THE DRY WEIGHT                           | 9         | 5        |              |         |      |
| 2529100000 | FELDSPAR                                                                                                           | 9         | 0        |              |         |      |
| 2529210000 | FLUORSPAR CONTAINING NO MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT                                                  | 0         | 0        |              |         |      |
| 2529220000 | FLUORSPAR CONTAINING MORE THAN 97 % CALCIUM FLUORIDE BY WEIGHT                                                     | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2529300000 | LEUCITE; NEPHELINE AND NEPHELINE SYENITE                                                                                                                      | 0         | 0        |              |         |      |
| 2530100000 | VERMICULITE, PERLITE AND CHLORITES, UNEXPANDED                                                                                                                | 0         | 0        |              |         |      |
| 2530200000 | KIESERITE, EPSOMITE (NATURAL MAGNESIUM SULPHATES)                                                                                                             | 0         | 0        |              |         |      |
| 2530900010 | NATURAL CRYOLITE; NATURAL CHIOLITE                                                                                                                            | 0         | 0        |              |         |      |
| 2530900020 | NATURAL MICACEOUS IRON OXIDES                                                                                                                                 | 0         | 0        |              |         |      |
| 2530900090 | OTHER MINERAL SUBSTANCES NOT SPECIFIED OR INCLUDED ELSEWHERE                                                                                                  | 0         | 0        |              |         |      |
| 2601110000 | IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, NON-AGGLOMERATED                                                                                 | 9         | 0        |              |         |      |
| 2601120000 | IRON ORES AND CONCENTRATES, OTHER THAN ROASTED IRON PYRITES, AGGLOMERATED                                                                                     | 9         | 0        |              |         |      |
| 2601200000 | ROASTED IRON PYRITES                                                                                                                                          | 9         | 0        |              |         |      |
| 2602000000 | MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20 % OR MORE, CALCULATED ON THE DRY WEIGHT | 0         | 0        |              |         |      |
| 2603000000 | COPPER ORES AND CONCENTRATES                                                                                                                                  | 9         | 0        |              |         |      |
| 2604000000 | NICKEL ORES AND CONCENTRATES                                                                                                                                  | 9         | 0        |              |         |      |
| 2605000000 | COBALT ORES AND CONCENTRATES                                                                                                                                  | 9         | 0        |              |         |      |
| 2606000000 | ALUMINIUM ORES AND CONCENTRATES                                                                                                                               | 0         | 0        |              |         |      |
| 2607000000 | LEAD ORES AND CONCENTRATES                                                                                                                                    | 9         | 0        |              |         |      |
| 2608000000 | ZINC ORES AND CONCENTRATES                                                                                                                                    | 9         | 0        |              |         |      |
| 2609000000 | TIN ORES AND CONCENTRATES                                                                                                                                     | 9         | 0        |              |         |      |
| 2610000000 | CHROMIUM ORES AND CONCENTRATES                                                                                                                                | 0         | 0        |              |         |      |
| 2611000000 | TUNGSTEN ORES AND CONCENTRATES                                                                                                                                | 9         | 0        |              |         |      |
| 2612100000 | URANIUM ORES AND CONCENTRATES                                                                                                                                 | 9         | 0        |              |         |      |
| 2612200000 | THORIUM ORES AND CONCENTRATES                                                                                                                                 | 9         | 0        |              |         |      |
| 2613100000 | ROASTED MOLYBDENUM ORES AND CONCENTRATES                                                                                                                      | 9         | 0        |              |         |      |
| 2613900000 | OTHER MOLYBDENUM ORES AND CONCENTRATES                                                                                                                        | 9         | 0        |              |         |      |
| 2614000000 | TITANIUM ORES AND CONCENTRATES                                                                                                                                | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2615100000 | ZIRCONIUM ORES AND CONCENTRATES                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2615900000 | NIOBIUM, TANTALUM AND VANADIUM ORES AND CONCENTRATES                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 2616100000 | SILVER ORES AND CONCENTRATES                                                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 2616901000 | GOLD ORES AND CONCENTRATES                                                                                                                                                                                                                   | 9         | 0        |              |         |      |
| 2616909000 | OTHER PRECIOUS METAL ORES AND CONCENTRATES                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2617100000 | ANTIMONY ORES AND CONCENTRATES                                                                                                                                                                                                               | 9         | 0        |              |         |      |
| 2617900000 | OTHER ORES AND CONCENTRATES                                                                                                                                                                                                                  | 9         | 0        |              |         |      |
| 2618000000 | GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON AND STEEL                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2619000000 | SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON AND STEEL                                                                                                                                    | 9         | 0        |              |         |      |
| 2620110000 | HARD ZINC SPELTER                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2620190000 | OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ZINC                                                                                                                                       | 0         | 0        |              |         |      |
| 2620210000 | LEADED GASOLINE SLUDGES AND LEADED ANTI-KNOCK COMPOUND SLUDGES                                                                                                                                                                               | 9         | 0        |              |         |      |
| 2620290000 | OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY LEAD                                                                                                                                       | 9         | 0        |              |         |      |
| 2620300000 | SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY COPPER                                                                                                                                           | 0         | 0        |              |         |      |
| 2620400000 | SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING MAINLY ALUMINIUM                                                                                                                                        | 9         | 0        |              |         |      |
| 2620600000 | ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING ARSENIC, MERCURY, THALLIUM OR THEIR MIXTURES, OF A KIND USED FOR THE EXTRACTION OF ARSENIC OR THOSE METALS OR FOR THE MANUFACTURE OF THEIR CHEMICAL COMPOUNDS | 9         | 0        |              |         |      |
| 2620910000 | SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING ANTIMONY, BERYLLIUM, CADMIUM, CHROMIUM OR THEIR MIXTURES                                                                                               | 9         | 0        |              |         |      |
| 2620990000 | OTHER SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON AND STEEL) CONTAINING METALS                                                                                                                                           | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2621100000 | ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE                                                                                                   | 9         | 0        |              |         |      |
| 2621900000 | OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)                                                                                                            | 9         | 0        |              |         |      |
| 2701110000 | ANTHRACITE, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED                                                                                                 | 0         | 0        |              |         |      |
| 2701120000 | BITUMINOUS COAL                                                                                                                                             | 0         | 0        |              |         |      |
| 2701190000 | OTHER COAL, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED                                                                                                 | 0         | 0        |              |         |      |
| 2701200000 | BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL                                                                                           | 0         | 0        |              |         |      |
| 2702100000 | LIGNITES, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED                                                                                                   | 0         | 0        |              |         |      |
| 2702200000 | AGGLOMERATED LIGNITES                                                                                                                                       | 0         | 0        |              |         |      |
| 2703000000 | PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED                                                                                                   | 0         | 0        |              |         |      |
| 2704001000 | COKES AND SEMI-COKES OF COAL                                                                                                                                | 0         | 0        |              |         |      |
| 2704002000 | COKES AND SEMI-COKES OF LIGNITE OR PEAT                                                                                                                     | 0         | 0        |              |         |      |
| 2704003000 | RETORT CARBON                                                                                                                                               | 0         | 0        |              |         |      |
| 2705000000 | COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS                                              | 0         | 0        |              |         |      |
| 2706000000 | TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS | 0         | 0        |              |         |      |
| 2707100000 | BENZOL (BENZENE)                                                                                                                                            | 0         | 0        |              |         |      |
| 2707200000 | TOLUOL (TOLUENE)                                                                                                                                            | 0         | 0        |              |         |      |
| 2707300000 | XYLOL (XYLENES)                                                                                                                                             | 0         | 0        |              |         |      |
| 2707400000 | NAPHTHALENE                                                                                                                                                 | 0         | 0        |              |         |      |
| 2707501000 | SOLVENT NAPHTHALENE                                                                                                                                         | 0         | 0        |              |         |      |
| 2707509000 | OTHER AROMATIC HYDROCARBON MIXTURES OF WHICH 65 % OR MORE BY VOLUME (INCLUDING LOSSES) DISTILLS AT 250 °C BY THE ASTM D 86 METHOD                           | 0         | 0        |              |         |      |
| 2707910000 | CREOSOTE OILS                                                                                                                                               | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2707991000 | ANTHRACENE                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2707999000 | OTHER OILS AND PRODUCTS OF THE DISTILLATION OF HIGH-TEMPERATURE COAL TARS; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS | 0         | 0        |              |         |      |
| 2708100000 | PITCH                                                                                                                                                                                      | 9         | 5        |              |         |      |
| 2708200000 | PITCH COKE                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2709000000 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE                                                                                                                           | 0         | 0        |              |         |      |
| 2710111100 | AVIATION SPIRITS NOT CONTAINING TETRAETHYL LEAD                                                                                                                                            | 0         | 0        |              |         |      |
| 2710111310 | MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF LESS THAN 84                                                                                           | 0         | 0        |              |         |      |
| 2710111321 | MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME                                  | 0         | 0        |              |         |      |
| 2710111329 | OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 84 BUT LESS THAN 90                                                                     | 0         | 0        |              |         |      |
| 2710111331 | MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME                                  | 0         | 0        |              |         |      |
| 2710111339 | OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 90 BUT LESS THAN 95                                                                     | 0         | 0        |              |         |      |
| 2710111341 | MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME                                  | 0         | 0        |              |         |      |
| 2710111349 | OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 95 BUT LESS THAN 97                                                                     | 0         | 0        |              |         |      |
| 2710111351 | MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97, CONTAINING 7,8 % ALCOHOL FUEL BY VOLUME                                                   | 0         | 0        |              |         |      |
| 2710111359 | OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD WITH A RESEARCH OCTANE NUMBER (RON) OF AT LEAST 97                                                                                      | 0         | 0        |              |         |      |



| Subheading | Description                                                                | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2710111900 | OTHER MOTOR SPIRITS NOT CONTAINING TETRAETHYL LEAD                         | 0         | 0        |              |         |      |
| 2710112000 | PETROLEUM SPIRITS CONTAINING TETRAETHYL LEAD                               | 0         | 0        |              |         |      |
| 2710119100 | WHITE SPIRIT                                                               | 0         | 0        |              |         |      |
| 2710119200 | SPIRIT-TYPE JET FUELS                                                      | 0         | 0        |              |         |      |
| 2710119300 | TETRAPROPYLENE                                                             | 0         | 0        |              |         |      |
| 2710119400 | OTHER LIGHT OIL AND PREPARATIONS, MIXED N-PARAFFINS                        | 0         | 0        |              |         |      |
| 2710119500 | OTHER LIGHT OIL AND PREPARATIONS, MIXED N-OLEFINS                          | 0         | 0        |              |         |      |
| 2710119900 | OTHER LIGHT OILS AND PREPARATIONS                                          | 0         | 0        |              |         |      |
| 2710191200 | OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-PARAFFINS                      | 0         | 0        |              |         |      |
| 2710191300 | OTHER MEDIUM OILS AND PREPARATIONS, MIXED N-OLEFINS                        | 0         | 0        |              |         |      |
| 2710191400 | KEROSENE                                                                   | 0         | 0        |              |         |      |
| 2710191510 | KEROSENE-TYPE JET FUELS FOR AVIATION COMPANIES                             | 0         | 0        |              |         |      |
| 2710191590 | OTHER KEROSENE-TYPE JET FUELS                                              | 0         | 0        |              |         |      |
| 2710191900 | OTHER MEDIUM OILS AND PREPARATIONS                                         | 0         | 0        |              |         |      |
| 2710192111 | 2 DIESEL CONTAINING NO MORE THAN 50 PPM SULPHUR                            | 0         | 0        |              |         |      |
| 2710192119 | OTHER 2 DIESEL                                                             | 0         | 0        |              |         |      |
| 2710192121 | DIESEL B2 CONTAINING NO MORE THAN 50 PPM SULPHUR                           | 0         | 0        |              |         |      |
| 2710192129 | OTHER DIESEL B2                                                            | 0         | 0        |              |         |      |
| 2710192131 | DIESEL B5 CONTAINING NO MORE THAN 50 PPM SULPHUR                           | 0         | 0        |              |         |      |
| 2710192139 | OTHER DIESEL B5                                                            | 0         | 0        |              |         |      |
| 2710192141 | DIESEL B20 CONTAINING NO MORE THAN 50 PPM SULPHUR                          | 0         | 0        |              |         |      |
| 2710192149 | OTHER DIESEL B20                                                           | 0         | 0        |              |         |      |
| 2710192191 | OTHER GAS OILS, EXCLUDING 2 DIESEL, CONTAINING NO MORE THAN 50 PPM SULPHUR | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2710192199 | OTHER GASOILS, EXCLUDING 2 DIESEL                                                                                            | 0         | 0        |              |         |      |
| 2710192210 | NO. 6 RESIDUAL FUEL OIL                                                                                                      | 0         | 0        |              |         |      |
| 2710192290 | OTHER FUEL OIL, EXCLUDING NO. 6 RESIDUAL FUEL OIL                                                                            | 0         | 0        |              |         |      |
| 2710192900 | OTHER HEAVY OILS, EXCLUDING GAS OILS AND FUEL OILS                                                                           | 0         | 0        |              |         |      |
| 2710193100 | OTHER PREPARATIONS OF HEAVY OILS, MIXED N-PARAFFINS                                                                          | 0         | 0        |              |         |      |
| 2710193200 | OTHER PREPARATIONS OF HEAVY OILS, MIXED N-OLEFINS                                                                            | 0         | 0        |              |         |      |
| 2710193300 | ELECTRICAL INSULATION OILS                                                                                                   | 0         | 0        |              |         |      |
| 2710193400 | LUBRICATING GREASES                                                                                                          | 0         | 0        |              |         |      |
| 2710193500 | BASE OILS FOR LUBRICANTS                                                                                                     | 0         | 0        |              |         |      |
| 2710193600 | LIQUIDS FOR HYDRAULIC TRANSMISSION SYSTEMS                                                                                   | 0         | 0        |              |         |      |
| 2710193700 | WHITE OILS (FROM PETROLEUM JELLY OR PARAFFIN WAX)                                                                            | 0         | 0        |              |         |      |
| 2710193800 | OTHER LUBRICATING OILS                                                                                                       | 0         | 0        |              |         |      |
| 2710193900 | OTHER PREPARATIONS BASED ON HEAVY OILS                                                                                       | 0         | 0        |              |         |      |
| 2710910000 | WASTE OILS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS) | 0         | 0        |              |         |      |
| 2710990000 | OTHER WASTE OILS                                                                                                             | 0         | 0        |              |         |      |
| 2711110000 | LIQUEFIED NATURAL GAS                                                                                                        | 0         | 0        |              |         |      |
| 2711120000 | LIQUEFIED PROPANE                                                                                                            | 0         | 0        |              |         |      |
| 2711130000 | LIQUEFIED BUTANES                                                                                                            | 0         | 0        |              |         |      |
| 2711140000 | LIQUEFIED ETHYLENE, PROPYLENE, BUTYLENE AND BUTADIENE                                                                        | 0         | 0        |              |         |      |
| 2711190000 | OTHER LIQUEFIED PETROLEUM GASES AND GASEOUS HYDROCARBONS                                                                     | 0         | 0        |              |         |      |
| 2711210000 | NATURAL GAS, IN GASEOUS STATE                                                                                                | 0         | 0        |              |         |      |
| 2711290000 | OTHER PETROLEUM GASES AND GASEOUS HYDROCARBONS, IN GASEOUS STATE                                                             | 0         | 0        |              |         |      |
| 2712101000 | CRUDE PETROLEUM JELLY                                                                                                        | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                            | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2712109000 | OTHER PETROLEUM JELLIES                                                                                                                                | 0         | 0        |              |         |      |
| 2712200000 | PARAFFIN WAX CONTAINING LESS THAN 0,75 % OIL BY WEIGHT                                                                                                 | 0         | 0        |              |         |      |
| 2712901000 | MICRO-CRYSTALLINE PETROLEUM WAX                                                                                                                        | 0         | 0        |              |         |      |
| 2712902000 | OZOKERITE AND CERESINE                                                                                                                                 | 0         | 0        |              |         |      |
| 2712903000 | PARAFFIN WAX CONTAINING 0,75 % OR MORE OIL BY WEIGHT                                                                                                   | 0         | 0        |              |         |      |
| 2712909000 | SLACK WAX, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED     | 0         | 0        |              |         |      |
| 2713110000 | PETROLEUM COKE, NOT CALCINED                                                                                                                           | 9         | 0        |              |         |      |
| 2713120000 | PETROLEUM COKE, CALCINED                                                                                                                               | 0         | 0        |              |         |      |
| 2713200000 | PETROLEUM BITUMEN                                                                                                                                      | 9         | 5        |              |         |      |
| 2713900000 | OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS                                                                          | 9         | 10       |              |         |      |
| 2714100000 | BITUMINOUS OIL SHALES AND TAR SANDS                                                                                                                    | 0         | 0        |              |         |      |
| 2714900000 | NATURAL BITUMENS AND ASPHALTS; ASPHALTITES AND ASPHALTIC ROCKS                                                                                         | 0         | 0        |              |         |      |
| 2715001000 | BITUMINOUS MASTICS                                                                                                                                     | 9         | 5        |              |         |      |
| 2715009000 | OTHER BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, NATURAL BITUMEN, PETROLEUM BITUMEN, MINERAL TAR OR MINERAL TAR PITCH, EXCLUDING BITUMINOUS MASTICS | 9         | 5        |              |         |      |
| 2716000000 | ELECTRICAL ENERGY                                                                                                                                      | 0         | 0        |              |         |      |
| 2801100000 | CHLORINE                                                                                                                                               | 9         | 5        |              |         |      |
| 2801200000 | IODINE                                                                                                                                                 | 0         | 0        |              |         |      |
| 2801300000 | FLUORINE; BROMINE                                                                                                                                      | 0         | 0        |              |         |      |
| 2802000000 | SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR                                                                                                   | 9         | 0        |              |         |      |
| 2803001000 | ACETYLENE BLACK                                                                                                                                        | 0         | 0        |              |         |      |
| 2803009000 | OTHER CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT SPECIFIED OR INCLUDED ELSEWHERE)                                                             | 0         | 0        |              |         |      |
| 2804100000 | HYDROGEN                                                                                                                                               | 9         | 5        |              |         |      |



| Subheading | Description                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2804210000 | ARGON                                                                               | 9         | 0        |              |         |      |
| 2804290000 | OTHER RARE GASES                                                                    | 9         | 0        |              |         |      |
| 2804300000 | NITROGEN                                                                            | 9         | 0        |              |         |      |
| 2804400000 | OXYGEN                                                                              | 9         | 0        |              |         |      |
| 2804501000 | BORON                                                                               | 9         | 0        |              |         |      |
| 2804502000 | TELLURIUM                                                                           | 9         | 5        |              |         |      |
| 2804610000 | CONTAINING NO LESS THAN 99,99 % SILICON BY WEIGHT                                   | 0         | 0        |              |         |      |
| 2804690000 | OTHER SILICONS                                                                      | 0         | 0        |              |         |      |
| 2804701000 | RED OR AMORPHOUS PHOSPHORUS                                                         | 0         | 0        |              |         |      |
| 2804709000 | OTHER PHOSPHORUS                                                                    | 0         | 0        |              |         |      |
| 2804800000 | ARSENIC                                                                             | 0         | 0        |              |         |      |
| 2804901000 | SELENIUM, POWDERED                                                                  | 9         | 5        |              |         |      |
| 2804909000 | OTHER SELENIUM                                                                      | 9         | 5        |              |         |      |
| 2805110000 | SODIUM                                                                              | 0         | 0        |              |         |      |
| 2805120000 | CALCIUM                                                                             | 0         | 0        |              |         |      |
| 2805190000 | OTHER ALKALI OR ALKALINE-EARTH METALS                                               | 0         | 0        |              |         |      |
| 2805300000 | RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; | 0         | 0        |              |         |      |
| 2805400000 | MERCURY                                                                             | 9         | 0        |              |         |      |
| 2806100000 | HYDROGEN CHLORIDE (HYDROCHLORIC ACID)                                               | 9         | 10       |              |         |      |
| 2806200000 | CHLOROSULPHURIC ACID                                                                | 0         | 0        |              |         |      |
| 2807001000 | SULPHURIC ACID                                                                      | 9         | 5        |              |         |      |
| 2807002000 | OLEUM (FUMING SULPHURIC ACID)                                                       | 9         | 5        |              |         |      |
| 2808001000 | NITRIC ACID                                                                         | 0         | 0        |              |         |      |
| 2808002000 | SULPHONITRIC ACIDS                                                                  | 0         | 0        |              |         |      |
| 2809100000 | DIPHOSPHORUS PENTOXIDE                                                              | 0         | 0        |              |         |      |
| 2809201000 | PHOSPHORIC ACID                                                                     | 0         | 0        |              |         |      |
| 2809202000 | POLYPHOSPHORIC ACIDS                                                                | 0         | 0        |              |         |      |

| Subheading | Description                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2810001000 | ORTHOBORIC ACID                                                              | 9         | 5        |              |         |      |
| 2810009000 | OTHER OXIDES OF BORON; BORIC ACIDS                                           | 9         | 0        |              |         |      |
| 2811110000 | HYDROGEN FLUORIDE (HYDROFLUORIC ACID)                                        | 0         | 0        |              |         |      |
| 2811191000 | AMINOSULPHONIC ACID (SULPHAMIC ACID)                                         | 0         | 0        |              |         |      |
| 2811193000 | OTHER INORGANIC ACIDS DERIVATIVE OF PHOSPHORUS                               | 0         | 0        |              |         |      |
| 2811194000 | HYDROGEN CYANIDE                                                             | 9         | 0        |              |         |      |
| 2811199020 | OTHER INORGANIC ACIDS DERIVATE OF SULPHUR, SELENIUM OR TELLURIUM COMPOUNDS   | 0         | 0        |              |         |      |
| 2811199090 | OTHER INORGANIC ACIDS                                                        | 9         | 0        |              |         |      |
| 2811210000 | CARBON DIOXIDE                                                               | 9         | 5        |              |         |      |
| 2811221000 | SILICA GEL                                                                   | 0         | 0        |              |         |      |
| 2811229000 | OTHER SILICON DIOXIDES                                                       | 0         | 0        |              |         |      |
| 2811292000 | NITROUS OXIDE (LAUGHING GAS, DINITROGEN MONOXIDE)                            | 9         | 5        |              |         |      |
| 2811294000 | DIARSENIC TRIOXIDE (ARSENIC SESQUIOXIDE, ARSENEOUS ANHYDRIDE, WHITE ARSENIC) | 9         | 0        |              |         |      |
| 2811299000 | OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS                               | 0         | 0        |              |         |      |
| 2812101000 | ARSENIC TRICHLORIDE                                                          | 9         | 0        |              |         |      |
| 2812102000 | CARBONYL DICHLORIDE (PHOSGENE)                                               | 9         | 0        |              |         |      |
| 2812103100 | PHOSPHORYL CHLORIDE                                                          | 9         | 0        |              |         |      |
| 2812103200 | PHOSPHORUS TRICHLORIDE                                                       | 9         | 0        |              |         |      |
| 2812103300 | PHOSPHORUS PENTACHLORIDE                                                     | 9         | 0        |              |         |      |
| 2812103900 | OTHER CHLORIDES AND CHLORIDE OXIDES OF PHOSPHORUS                            | 9         | 0        |              |         |      |
| 2812104100 | SULPHUR MONOCHLORIDE                                                         | 9         | 0        |              |         |      |
| 2812104200 | SULPHUR DICHLORIDE                                                           | 9         | 0        |              |         |      |
| 2812104900 | OTHER CHLORIDES AND CHLORIDE OXIDES OF SULPHUR                               | 9         | 0        |              |         |      |
| 2812105000 | THIONYL CHLORIDE                                                             | 9         | 0        |              |         |      |
| 2812109000 | OTHER CHLORIDES AND CHLORIDE OXIDES OF NON-METALS                            | 9         | 0        |              |         |      |

| Subheading | Description                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2812900000 | OTHER HALIDES AND HALIDE OXIDES OF NON-METALS                                       | 0         | 0        |              |         |      |
| 2813100000 | CARBON DISULPHIDE                                                                   | 0         | 0        |              |         |      |
| 2813902000 | PHOSPHORUS SULPHIDES                                                                | 0         | 0        |              |         |      |
| 2813909000 | OTHER SULPHIDES OF NON-METALS;<br>COMMERCIAL PHOSPHORUS TRISULPHIDE                 | 0         | 0        |              |         |      |
| 2814100000 | ANHYDROUS AMMONIA                                                                   | 0         | 0        |              |         |      |
| 2814200000 | AMMONIA IN AQUEOUS SOLUTION                                                         | 9         | 0        |              |         |      |
| 2815110000 | SODIUM HYDROXIDE (CAUSTIC SODA), SOLID                                              | 9         | 5        |              |         |      |
| 2815120000 | SODIUM HYDROXIDE (CAUSTIC SODA) IN<br>AQUEOUS SOLUTION (SODA LYE OR LIQUID<br>SODA) | 9         | 5        |              |         |      |
| 2815200000 | POTASSIUM HYDROXIDE (CAUSTIC POTASH)                                                | 0         | 0        |              |         |      |
| 2815300000 | PEROXIDES OF SODIUM OR POTASSIUM                                                    | 0         | 0        |              |         |      |
| 2816100000 | HYDROXIDE AND PEROXIDE OF MAGNESIUM                                                 | 0         | 0        |              |         |      |
| 2816400000 | OXIDES, HYDROXIDES AND PEROXIDES OF<br>STRONTIUM OR OF BARIUM                       | 0         | 0        |              |         |      |
| 2817001000 | ZINC OXIDE (ZINC WHITE OR FLOWER OF ZINC)                                           | 0         | 0        |              |         |      |
| 2817002000 | ZINC PEROXIDE                                                                       | 0         | 0        |              |         |      |
| 2818100000 | ARTIFICIAL CORUNDUM, WHETHER OR NOT<br>CHEMICALLY DEFINED                           | 0         | 0        |              |         |      |
| 2818200000 | ALUMINIUM OXIDE, OTHER THAN ARTIFICIAL<br>CORUNDUM                                  | 0         | 0        |              |         |      |
| 2818300000 | ALUMINIUM HYDROXIDE                                                                 | 0         | 0        |              |         |      |
| 2819100000 | CHROMIUM TRIOXIDE                                                                   | 0         | 0        |              |         |      |
| 2819901000 | DICHROMIUM TRIOXIDE (CHROMIUM<br>SESQUIOXIDE OR "CHROME GREEN")                     | 9         | 5        |              |         |      |
| 2819909000 | OTHER CHROMIUM OXIDES AND HYDROXIDES                                                | 0         | 0        |              |         |      |
| 2820100000 | MANGANESE DIOXIDE                                                                   | 0         | 0        |              |         |      |
| 2820900000 | OTHER MANGANESE OXIDES                                                              | 0         | 0        |              |         |      |
| 2821101000 | IRON OXIDES                                                                         | 0         | 0        |              |         |      |
| 2821102000 | IRON HYDROXIDES                                                                     | 0         | 0        |              |         |      |
| 2821200000 | EARTH COLOURS WITH IRON CONTAINING<br>COMBINED                                      | 0         | 0        |              |         |      |
| 2822000000 | COBALT OXIDES AND HYDROXIDES;<br>COMMERCIAL COBALT OXIDES                           | 0         | 0        |              |         |      |



| Subheading | Description                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2823001000 | TITANIUM DIOXIDE (TITANIUM(IV)OXIDE OR TITANIA)                     | 0         | 0        |              |         |      |
| 2823009000 | OTHER TITANIUM OXIDES                                               | 0         | 0        |              |         |      |
| 2824100000 | LEAD MONOXIDE (LITHARGE, MASSICOT)                                  | 9         | 0        |              |         |      |
| 2824900000 | OTHER LEAD OXIDES, RED LEAD AND ORANGE LEAD                         | 9         | 5        |              |         |      |
| 2825100000 | HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS               | 0         | 0        |              |         |      |
| 2825200000 | LITHIUM OXIDE AND HYDROXIDE                                         | 0         | 0        |              |         |      |
| 2825300000 | VANADIUM OXIDES AND HYDROXIDES                                      | 0         | 0        |              |         |      |
| 2825400000 | NICKEL OXIDES AND HYDROXIDES                                        | 0         | 0        |              |         |      |
| 2825500000 | COPPER OXIDES AND HYDROXIDES                                        | 9         | 10       |              |         |      |
| 2825600000 | GERMANIUM OXIDES AND ZIRCONIUM DIOXIDE                              | 0         | 0        |              |         |      |
| 2825700000 | MOLYBDENUM OXIDES AND HYDROXIDES                                    | 0         | 0        |              |         |      |
| 2825800000 | ANTIMONY OXIDES                                                     | 0         | 0        |              |         |      |
| 2825901000 | TIN OXIDES AND HYDROXIDES                                           | 0         | 0        |              |         |      |
| 2825904000 | CALCIUM OXIDE AND HYDROXIDE                                         | 9         | 5        |              |         |      |
| 2825909010 | BISMUTH OXIDES AND HYDROXIDES                                       | 0         | 0        |              |         |      |
| 2825909090 | OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES | 9         | 0        |              |         |      |
| 2826120000 | ALUMINIUM FLUORIDE                                                  | 0         | 0        |              |         |      |
| 2826191000 | SODIUM FLUORIDE                                                     | 0         | 0        |              |         |      |
| 2826199000 | OTHER FLUORIDES                                                     | 0         | 0        |              |         |      |
| 2826300000 | SODIUM HEXAFLUOROALUMINATE (SYNTHETIC CRYOLITE)                     | 0         | 0        |              |         |      |
| 2826900000 | FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS  | 0         | 0        |              |         |      |
| 2827100000 | AMMONIUM CHLORIDE                                                   | 9         | 5        |              |         |      |
| 2827200000 | CALCIUM CHLORIDE                                                    | 9         | 5        |              |         |      |
| 2827310000 | MAGNESIUM CHLORIDE                                                  | 0         | 0        |              |         |      |
| 2827320000 | ALUMINIUM CHLORIDE                                                  | 0         | 0        |              |         |      |
| 2827350000 | NICKEL CHLORIDE                                                     | 0         | 0        |              |         |      |

| Subheading | Description                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2827391000 | COPPER CHLORIDE                                                 | 0         | 0        |              |         |      |
| 2827393000 | TIN CHLORIDE                                                    | 9         | 0        |              |         |      |
| 2827394000 | IRON CHLORIDE                                                   | 9         | 5        |              |         |      |
| 2827395000 | ZINC CHLORIDE                                                   | 9         | 10       |              |         |      |
| 2827399010 | COBALT CHLORIDE                                                 | 9         | 0        |              |         |      |
| 2827399090 | OTHER CHLORIDES                                                 | 0         | 0        |              |         |      |
| 2827410000 | CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF COPPER               | 9         | 5        |              |         |      |
| 2827491000 | CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF ALUMINIUM            | 0         | 0        |              |         |      |
| 2827499000 | OTHER CHLORIDE OXIDES AND CHLORIDE HYDROXIDES                   | 0         | 0        |              |         |      |
| 2827510000 | BROMIDES OF SODIUM OR OF POTASSIUM                              | 0         | 0        |              |         |      |
| 2827590000 | OTHER BROMIDES AND BROMIDE OXIDES                               | 0         | 0        |              |         |      |
| 2827601000 | IODIDES AND IODIDE OXIDES OF SODIUM OR POTASSIUM                | 0         | 0        |              |         |      |
| 2827609000 | OTHER IODIDES AND IODIDE OXIDES                                 | 0         | 0        |              |         |      |
| 2828100000 | COMMERCIAL CALCIUM HYPOCHLORITE AND OTHER CALCIUM HYPOCHLORITES | 9         | 5        |              |         |      |
| 2828901100 | SODIUM HYPOCHLORITE                                             | 9         | 5        |              |         |      |
| 2828901900 | OTHER HYPOCHLORITES                                             | 0         | 0        |              |         |      |
| 2828902000 | CHLORITES                                                       | 0         | 0        |              |         |      |
| 2828903000 | HYPOBROMITES                                                    | 0         | 0        |              |         |      |
| 2829110000 | SODIUM CHLORATES                                                | 0         | 0        |              |         |      |
| 2829191000 | POTASSIUM CHLORATES                                             | 0         | 0        |              |         |      |
| 2829199000 | OTHER CHLORATES                                                 | 0         | 0        |              |         |      |
| 2829901000 | PERCHLORATES                                                    | 0         | 0        |              |         |      |
| 2829902000 | POTASSIUM IODATE                                                | 0         | 0        |              |         |      |
| 2829909000 | BROMATES AND PERBROMATES; IODATES AND PERIODATES                | 0         | 0        |              |         |      |
| 2830101000 | SODIUM SULPHIDES                                                | 9         | 5        |              |         |      |
| 2830102000 | SODIUM HYDROGEN SULPHIDE (SODIUM SULPHHYDRATE)                  | 9         | 0        |              |         |      |

| Subheading | Description                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2830901000 | POTASSIUM SULPHIDE                                                | 0         | 0        |              |         |      |
| 2830909000 | OTHER SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED | 0         | 0        |              |         |      |
| 2831100000 | DITHIONITES AND SULPHOXYLATES OF SODIUM                           | 0         | 0        |              |         |      |
| 2831900000 | OTHER DITHIONITES AND SULPHOXYLATES                               | 0         | 0        |              |         |      |
| 2832100000 | SODIUM SULPHITES                                                  | 0         | 0        |              |         |      |
| 2832201000 | AMMONIUM SULPHITES                                                | 9         | 0        |              |         |      |
| 2832209000 | OTHER SULPHITES                                                   | 0         | 0        |              |         |      |
| 2832301000 | SODIUM THIOSULPHATES                                              | 9         | 0        |              |         |      |
| 2832309000 | OTHER THIOSULPHATES                                               | 0         | 0        |              |         |      |
| 2833110000 | DISODIUM SULPHATE                                                 | 0         | 0        |              |         |      |
| 2833190000 | OTHER SODIUM SULPHATES                                            | 9         | 0        |              |         |      |
| 2833210000 | MAGNESIUM SULPHATES                                               | 0         | 0        |              |         |      |
| 2833220000 | ALUMINIUM SULPHATES                                               | 9         | 5        |              |         |      |
| 2833240000 | NICKEL SULPHATES                                                  | 9         | 0        |              |         |      |
| 2833250000 | COPPER SULPHATES                                                  | 0         | 0        |              |         |      |
| 2833270000 | BARIUM SULPHATES                                                  | 0         | 0        |              |         |      |
| 2833291000 | IRON SULPHATES                                                    | 9         | 10       |              |         |      |
| 2833293000 | LEAD SULPHATES                                                    | 9         | 0        |              |         |      |
| 2833295000 | CHROMIUM SULPHATES                                                | 9         | 10       |              |         |      |
| 2833296000 | ZINC SULPHATES                                                    | 0         | 0        |              |         |      |
| 2833299000 | OTHER SULPHATES                                                   | 9         | 5        |              |         |      |
| 2833301000 | ALUMINIUM ALUMS                                                   | 0         | 0        |              |         |      |
| 2833309000 | OTHER ALUMS                                                       | 0         | 0        |              |         |      |
| 2833401000 | SODIUM PEROXOSULPHATES (PERSULPHATES)                             | 0         | 0        |              |         |      |
| 2833409000 | OTHER PEROXOSULPHATES (PERSULPHATES)                              | 0         | 0        |              |         |      |
| 2834100000 | NITRITES                                                          | 0         | 0        |              |         |      |
| 2834210000 | POTASSIUM NITRATES                                                | 0         | 0        |              |         |      |
| 2834291000 | MAGNESIUM NITRATES                                                | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2834299000 | OTHER NITRATES                                                                                                  | 0         | 0        |              |         |      |
| 2835100000 | PHOSPHINATES (HYPOPHOSPHITES) AND PHOSPHONATES (PHOSPHITES)                                                     | 0         | 0        |              |         |      |
| 2835220000 | MONOSODIUM AND DISODIUM PHOSPHATES                                                                              | 0         | 0        |              |         |      |
| 2835240000 | POTASSIUM PHOSPHATES                                                                                            | 0         | 0        |              |         |      |
| 2835250000 | CALCIUM HYDROGENORTHOPHOSPHATE ("DICALCIUM PHOSPHATE")                                                          | 0         | 0        |              |         |      |
| 2835260000 | OTHER CALCIUM PHOSPHATES                                                                                        | 0         | 0        |              |         |      |
| 2835291000 | IRON PHOSPHATES                                                                                                 | 0         | 0        |              |         |      |
| 2835292000 | TRIAMMONIUM PHOSPHATES                                                                                          | 0         | 0        |              |         |      |
| 2835299010 | TRISODIUM PHOSPHATES                                                                                            | 0         | 0        |              |         |      |
| 2835299090 | OTHER PHOSPHATES                                                                                                | 9         | 0        |              |         |      |
| 2835310000 | SODIUM TRIPHOSPHATE (SODIUM TRIPOLYPHOSPHATE)                                                                   | 0         | 0        |              |         |      |
| 2835391000 | SODIUM PYROPHOSPHATES                                                                                           | 0         | 0        |              |         |      |
| 2835399000 | OTHER POLYPHOSPHATES                                                                                            | 0         | 0        |              |         |      |
| 2836200000 | DISODIUM CARBONATE                                                                                              | 0         | 0        |              |         |      |
| 2836300000 | SODIUM HYDROGENCARBONATE (SODIUM BICARBONATE)                                                                   | 9         | 5        |              |         |      |
| 2836400000 | POTASSIUM CARBONATE                                                                                             | 0         | 0        |              |         |      |
| 2836500000 | CALCIUM CARBONATE                                                                                               | 9         | 5        |              |         |      |
| 2836600000 | BARIUM CARBONATE                                                                                                | 0         | 0        |              |         |      |
| 2836910000 | LITHIUM CARBONATE                                                                                               | 0         | 0        |              |         |      |
| 2836920000 | STRONTIUM CARBONATE                                                                                             | 0         | 0        |              |         |      |
| 2836991000 | PRECIPITATED MAGNESIUM CARBONATE                                                                                | 0         | 0        |              |         |      |
| 2836992000 | AMMONIUM CARBONATE                                                                                              | 0         | 0        |              |         |      |
| 2836993000 | COBALT CARBONATE                                                                                                | 0         | 0        |              |         |      |
| 2836994000 | NICKEL CARBONATE                                                                                                | 0         | 0        |              |         |      |
| 2836995000 | SODIUM SESQUICARBONATE                                                                                          | 0         | 0        |              |         |      |
| 2836999000 | OTHER CARBONATES; PEROXYCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE | 0         | 0        |              |         |      |

| Subheading | Description                                        | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------|-----------|----------|--------------|---------|------|
| 2837111000 | SODIUM CYANIDE                                     | 0         | 0        |              |         |      |
| 2837112000 | SODIUM CYANIDE OXIDE                               | 0         | 0        |              |         |      |
| 2837190000 | OTHER CYANIDES AND CYANIDE OXIDES                  | 0         | 0        |              |         |      |
| 2837200000 | COMPLEX CYANIDES                                   | 0         | 0        |              |         |      |
| 2839110000 | SODIUM METASILICATES                               | 9         | 10       |              |         |      |
| 2839190000 | OTHER SODIUM SILICATES                             | 9         | 5        |              |         |      |
| 2839901000 | ALUMINIUM SILICATES                                | 0         | 0        |              |         |      |
| 2839902000 | PRECIPITATED CALCIUM SILICATES                     | 0         | 0        |              |         |      |
| 2839903000 | MAGNESIUM SILICATES                                | 9         | 10       |              |         |      |
| 2839904000 | POTASSIUM SILICATES                                | 9         | 5        |              |         |      |
| 2839909000 | OTHER SILICATES; COMMERCIAL ALKALI METAL SILICATES | 0         | 0        |              |         |      |
| 2840110000 | DISODIUM TETRABORATE (REFINED BORAX), ANHYDROUS    | 0         | 0        |              |         |      |
| 2840190000 | DISODIUM TETRABORATE (REFINED BORAX), HYDRATED     | 9         | 5        |              |         |      |
| 2840200000 | OTHER BORATES                                      | 9         | 5        |              |         |      |
| 2840300000 | PEROXOBORATES (PERBORATES)                         | 0         | 0        |              |         |      |
| 2841300000 | SODIUM DICHROMATE                                  | 0         | 0        |              |         |      |
| 2841501000 | CHROMATES OF ZINC OR OF LEAD                       | 9         | 5        |              |         |      |
| 2841502000 | POTASSIUM CHROMATE                                 | 0         | 0        |              |         |      |
| 2841503000 | SODIUM CHROMATE                                    | 0         | 0        |              |         |      |
| 2841504000 | POTASSIUM DICHROMATE                               | 0         | 0        |              |         |      |
| 2841505000 | THALLIUM DICHROMATE                                | 0         | 0        |              |         |      |
| 2841509000 | OTHER CHROMATES AND DICHROMATES; PEROXYCHROMATES   | 0         | 0        |              |         |      |
| 2841610000 | POTASSIUM PERMANGANATE                             | 9         | 0        |              |         |      |
| 2841690000 | OTHER MANGANITES, MANGANATES AND PERMANGANATES     | 0         | 0        |              |         |      |
| 2841700000 | MOLYBDATES                                         | 9         | 5        |              |         |      |
| 2841800000 | TUNGSTATES (WOLFRAMATES)                           | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                             | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2841901000 | ALUMINATES                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2841909000 | OTHER SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS                                                                                                                                                      | 0         | 0        |              |         |      |
| 2842100000 | DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED                                                                                                               | 0         | 0        |              |         |      |
| 2842901000 | ARSENATES AND ARSENITES                                                                                                                                                                                 | 9         | 5        |              |         |      |
| 2842902100 | DOUBLE OR COMPLEX CHLORIDES OF AMMONIUM AND ZINC                                                                                                                                                        | 9         | 0        |              |         |      |
| 2842902900 | OTHER DOUBLE OR COMPLEX CHLORIDES                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2842903000 | DOUBLE OR COMPLEX PHOSPHATES (PHOSPHSALTS)                                                                                                                                                              | 0         | 0        |              |         |      |
| 2842909000 | OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, OTHER THAN AZIDES                                                                                                                                        | 0         | 0        |              |         |      |
| 2843100000 | COLLOIDAL PRECIOUS METAL                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2843210000 | SILVER NITRATE                                                                                                                                                                                          | 9         | 5        |              |         |      |
| 2843290000 | OTHER SILVER COMPOUNDS                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2843300000 | GOLD COMPOUNDS                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 2843900000 | OTHER COMPOUNDS; AMALGAMS OF PRECIOUS METAL                                                                                                                                                             | 9         | 0        |              |         |      |
| 2844100000 | NATURAL URANIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING NATURAL URANIUM OR NATURAL URANIUM COMPOUNDS                                       | 0         | 0        |              |         |      |
| 2844200000 | URANIUM ENRICHED IN U 235 AND ITS COMPOUNDS; PLUTONIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM ENRICHED IN U235 OR THEIR COMPOUNDS | 0         | 0        |              |         |      |
| 2844300000 | URANIUM DEPLETED IN U 235 AND ITS COMPOUNDS; THORIUM AND ITS COMPOUNDS; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING URANIUM DEPLETED IN U235 OR THEIR COMPOUNDS   | 0         | 0        |              |         |      |
| 2844401000 | RADIOACTIVE RESIDUES                                                                                                                                                                                    | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2844409000 | RADIOACTIVE ELEMENTS AND ISOTOPES AND COMPOUNDS OTHER THAN THOSE OF SUBHEADING 2844.10, 2844.20 OR 2844.30; ALLOYS, DISPERSIONS (INCLUDING CERMETS), CERAMIC PRODUCTS AND MIXTURES CONTAINING SUCH ELEMENTS, ISOTOPES OR COMPOUNDS | 0         | 0        |              |         |      |
| 2844500000 | SPENT (IRRADIATED) FUEL ELEMENTS (CARTRIDGES) OF NUCLEAR REACTORS                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2845100000 | HEAVY WATER (DEUTERIUM OXIDE)                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2845900000 | OTHER ISOTOPES EXCLUDING THOSE OF HEADING 28.44; THEIR ORGANIC OR INORGANIC COMPOUNDS, WHETHER OR NOT CHEMICALLY DEFINED                                                                                                           | 0         | 0        |              |         |      |
| 2846100000 | CERIUM COMPOUNDS                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2846900000 | OTHER ORGANIC OR INORGANIC COMPOUNDS OF RARE EARTH METALS, YTTRIUM OR SCANDIUM OR MIXTURES OF SUCH METALS                                                                                                                          | 0         | 0        |              |         |      |
| 2847000000 | HYDROGEN PEROXIDE (OXYGENATED WATER), WHETHER OR NOT SOLIDIFIED WITH UREA                                                                                                                                                          | 0         | 0        |              |         |      |
| 2848000000 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS                                                                                                                                                           | 0         | 0        |              |         |      |
| 2849100000 | CALCIUM CARBIDES                                                                                                                                                                                                                   | 9         | 5        |              |         |      |
| 2849200000 | SILICON CARBIDES                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2849901000 | TUNGSTEN (WOLFRAM) CARBIDES                                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2849909000 | OTHER CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2850001000 | LEAD NITRIDE                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2850002000 | AZIDES                                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2850009000 | HYDRIDES, NITRIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS THAT ARE ALSO CARBIDES OF HEADING 28.49, EXCEPT LEAD AZIDE OF MERCURY                                                           | 0         | 0        |              |         |      |
| 2852001000 | MERCURY SULPHATES OF MERCURY                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2852002100 | MERBROMIN (INN) (MERCUROCHROME) OF MERCURY                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2852002910 | SALTS AND ESTERS OF LACTIC ACID OF MERCURY                                                                                                                                                                                         | 9         | 0        |              |         |      |

| Subheading | Description                                                                                          | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2852002990 | OTHER ORGANO-MERCURY COMPOUNDS OF MERCURY                                                            | 0         | 0        |              |         |      |
| 2852009011 | MERCUROUS CHLORIDE OF MERCURY                                                                        | 0         | 0        |              |         |      |
| 2852009012 | MERCURIC CHLORIDE OF MERCURY                                                                         | 0         | 0        |              |         |      |
| 2852009021 | CHLORIDE OXIDES AND CHLORIDE HYDROXIDES OF MERCURY                                                   | 0         | 0        |              |         |      |
| 2852009022 | IODIDES AND IODIDE OXIDES OF MERCURY                                                                 | 0         | 0        |              |         |      |
| 2852009023 | SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY                               | 0         | 0        |              |         |      |
| 2852009024 | NITRATES OF MERCURY                                                                                  | 0         | 0        |              |         |      |
| 2852009025 | POLYPHOSPHATES OF MERCURY                                                                            | 0         | 0        |              |         |      |
| 2852009026 | CYANIDES AND CYANIDE OXIDES OF MERCURY                                                               | 0         | 0        |              |         |      |
| 2852009027 | COMPLEX CYANIDES OF MERCURY                                                                          | 0         | 0        |              |         |      |
| 2852009031 | FULMINATES, CYANATES AND THIOCYANATES OF MERCURY                                                     | 0         | 0        |              |         |      |
| 2852009032 | CHROMATES AND DICHROMATES; PEROXYCHROMATES OF MERCURY                                                | 0         | 0        |              |         |      |
| 2852009033 | DOUBLE OR COMPLEX SILICATES, INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED OF MERCURY | 0         | 0        |              |         |      |
| 2852009034 | ARSENATES AND ARSENITES OF MERCURY                                                                   | 9         | 0        |              |         |      |
| 2852009035 | DOUBLE OR COMPLEX CHLORIDES OF MERCURY                                                               | 0         | 0        |              |         |      |
| 2852009036 | DOUBLE OR COMPLEX PHOSPHATES (PHOSPHOSALTS) OF MERCURY                                               | 0         | 0        |              |         |      |
| 2852009037 | OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS OF MERCURY                                             | 0         | 0        |              |         |      |
| 2852009041 | INORGANIC BASES; OXIDES, HYDROXIDES AND PEROXIDES OF MERCURY                                         | 9         | 0        |              |         |      |
| 2852009042 | ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS OF MERCURY                                         | 9         | 0        |              |         |      |
| 2852009043 | PHOSPHIDES OF MERCURY                                                                                | 0         | 0        |              |         |      |
| 2852009044 | CARBIDES OF MERCURY                                                                                  | 0         | 0        |              |         |      |
| 2852009045 | HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES OF MERCURY                                         | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2852009050 | OTHER INORGANIC COMPOUNDS, OF MERCURY EXCEPT AMALGAMS                                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2852009061 | OTHER INORGANIC COMPOUNDS, TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES                                                                                                                                  | 9         | 0        |              |         |      |
| 2852009062 | OTHER INORGANIC COMPOUNDS, INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2852009063 | OTHER INORGANIC COMPOUNDS, ALBUMINATES AND OTHER ALBUMIN DERIVATIVES                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2852009064 | OTHER ORGANIC COMPOUNDS, PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT SPECIFIED OR INCLUDED ELSEWHERE                                                                                                                                                          | 0         | 0        |              |         |      |
| 2852009065 | OTHER INORGANIC COMPOUNDS, CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PACKAGED FOR RETAIL SALE IN A FORM READY FOR USE | 9         | 0        |              |         |      |
| 2852009066 | OTHER INORGANIC COMPOUNDS, DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING                                                                                                              | 0         | 0        |              |         |      |
| 2852009067 | OTHER INORGANIC COMPOUNDS, CERTIFIED REFERENCE MATERIALS                                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2853001000 | CYANOGEN CHLORIDE                                                                                                                                                                                                                                               | 9         | 5        |              |         |      |
| 2853003000 | DISTILLED AND CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY; LIQUID AIR AND PURIFIED AIR                                                                                                                                                                       | 9         | 5        |              |         |      |
| 2853009000 | OTHER INORGANIC COMPOUNDS; COMPRESSED AIR; AMALGAMS                                                                                                                                                                                                             | 9         | 5        |              |         |      |
| 2901100000 | ACYCLIC HYDROCARBONS, SATURATED                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2901210000 | ETHYLENE, UNSATURATED                                                                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2901220000 | PROPENE (PROPYLENE), UNSATURATED                                                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 2901230000 | BUTENE (BUTYLENE) AND ISOMERS THEREOF, UNSATURATED                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2901240000 | BUTA-1,3-DIENE AND ISOPRENE, UNSATURATED                                                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2901290000 | OTHER ACYCLIC HYDROCARBONS, UNSATURATED                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2902110000 | CYCLOHEXANE                                                                                                                                                                                                                                                     | 9         | 0        |              |         |      |



| Subheading | Description                                                       | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2902190000 | OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS            | 0         | 0        |              |         |      |
| 2902200000 | BENZENE                                                           | 9         | 5        |              |         |      |
| 2902300000 | TOLUENE                                                           | 0         | 0        |              |         |      |
| 2902410000 | O-XYLENE                                                          | 9         | 0        |              |         |      |
| 2902420000 | M-XYLENE                                                          | 0         | 0        |              |         |      |
| 2902430000 | P-XYLENE                                                          | 0         | 0        |              |         |      |
| 2902440000 | MIXED XYLENE ISOMERS                                              | 0         | 0        |              |         |      |
| 2902500000 | STYRENE                                                           | 0         | 0        |              |         |      |
| 2902600000 | ETHYLBENZENE                                                      | 0         | 0        |              |         |      |
| 2902700000 | CUMENE                                                            | 9         | 0        |              |         |      |
| 2902901000 | NAPHTHALENE                                                       | 0         | 0        |              |         |      |
| 2902909000 | OTHER ACYCLIC HYDROCARBONS                                        | 0         | 0        |              |         |      |
| 2903111000 | CHLOROMETHANE (METHYL CHLORIDE)                                   | 0         | 0        |              |         |      |
| 2903112000 | CHLOROETHANE (ETHYL CHLORIDE)                                     | 0         | 0        |              |         |      |
| 2903120000 | DICHLOROMETHANE (METHYLENE CHLORIDE)                              | 0         | 0        |              |         |      |
| 2903130000 | CHLOROFORM (TRICHLOROMETHANE)                                     | 0         | 0        |              |         |      |
| 2903140000 | CARBON TETRACHLORIDE                                              | 9         | 0        |              |         |      |
| 2903150000 | 1,2-DICHLOROETHANE (ETHYLENE DICHLORIDE)                          | 9         | 0        |              |         |      |
| 2903191000 | 1,1,1-TRICHLORETHANE (METHYL CHLOROFORM)                          | 9         | 0        |              |         |      |
| 2903199000 | OTHER SATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS   | 0         | 0        |              |         |      |
| 2903210000 | VINYL CHLORIDE (CHLOROETHYLENE)                                   | 9         | 0        |              |         |      |
| 2903220000 | TRICHLOROETHYLENE                                                 | 0         | 0        |              |         |      |
| 2903230000 | TETRACHLOROETHYLENE (PERCHLOROETHYLENE)                           | 0         | 0        |              |         |      |
| 2903291000 | VINYLDENE CHLORIDE MONOMER                                        | 0         | 0        |              |         |      |
| 2903299000 | OTHER UNSATURATED CHLORINATED DERIVATIVES OF ACYCLIC HYDROCARBONS | 0         | 0        |              |         |      |
| 2903310000 | ETHYLENE DIBROMIDE (ISO) (1,2-DIBROMOETHANE)                      | 0         | 0        |              |         |      |

| Subheading | Description                                                                    | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2903391000 | BROMOMETHANE (METHYL BROMIDE)                                                  | 0         | 0        |              |         |      |
| 2903392100 | DIFLUOROMETHANE                                                                | 0         | 0        |              |         |      |
| 2903392200 | TRIFLUOROMETHANE                                                               | 0         | 0        |              |         |      |
| 2903392300 | DIFLUOROETHANE                                                                 | 0         | 0        |              |         |      |
| 2903392400 | TRIFLUOROETHANE                                                                | 0         | 0        |              |         |      |
| 2903392500 | TETRAFLUROETHANE                                                               | 0         | 0        |              |         |      |
| 2903392600 | PENTAFLUROETHANE                                                               | 0         | 0        |              |         |      |
| 2903393000 | 1,1,3,3,3-PENTAFLURO-2-(TRIFLUOROMETHYL)PROP-1-ENE                             | 9         | 0        |              |         |      |
| 2903399000 | OTHER FLUORINATED, BROMINATED OR IODINATED DERIVATIVES OF ACYCLIC HYDROCARBONS | 0         | 0        |              |         |      |
| 2903410000 | TRICHLOROFUOROMETHANE                                                          | 9         | 0        |              |         |      |
| 2903420000 | DICHLORODIFLUOROMETHANE                                                        | 9         | 0        |              |         |      |
| 2903430000 | TRICHLOROTRIFLUOROETHANES                                                      | 9         | 0        |              |         |      |
| 2903440000 | DICHLOROTETRAFLUROETHANES AND CHLOROPENTAFLUROETHANE                           | 9         | 0        |              |         |      |
| 2903451000 | CHLOROTRIFLUOROMETHANE                                                         | 9         | 0        |              |         |      |
| 2903452000 | PENTACHLOROFUOROETHANE                                                         | 9         | 0        |              |         |      |
| 2903453000 | TETRACHLORODIFLUOROETHANES                                                     | 9         | 0        |              |         |      |
| 2903454100 | HEPTACHLOROFUOROPROPANES                                                       | 9         | 0        |              |         |      |
| 2903454200 | HEXACHLORODIFLUOROPROPANES                                                     | 9         | 0        |              |         |      |
| 2903454300 | PENTACHLOROTRIFLUOROPROPANES                                                   | 9         | 0        |              |         |      |
| 2903454400 | TETRACHLOROTETRAFLUROPROPANES                                                  | 9         | 0        |              |         |      |
| 2903454500 | TRICHLOROPENTAFLUROPROPANES                                                    | 9         | 0        |              |         |      |
| 2903454600 | DICHLOROHEXAFLUROPROPANES                                                      | 9         | 0        |              |         |      |
| 2903454700 | CHLOROHEPTAFLUROPROPANES                                                       | 9         | 0        |              |         |      |
| 2903459000 | OTHER DERIVATIVES PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE               | 9         | 0        |              |         |      |
| 2903460000 | BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE AND DIBROMOTETRAFLUROETHANES | 9         | 0        |              |         |      |

| Subheading | Description                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2903470000 | OTHER PERHALOGENATED DERIVATIVES                                                                | 0         | 0        |              |         |      |
| 2903491100 | CHLORODIFLUOROMETHANE                                                                           | 0         | 0        |              |         |      |
| 2903491300 | DICHLOROPENTAFLUOROPROPANES                                                                     | 0         | 0        |              |         |      |
| 2903491400 | DICHLOROTRIFLUOROETHANES                                                                        | 0         | 0        |              |         |      |
| 2903491500 | CHLOROTETRAFLUROETHANES                                                                         | 0         | 0        |              |         |      |
| 2903491600 | DICHLOROFLUROETHANES                                                                            | 0         | 0        |              |         |      |
| 2903491700 | CHLORODIFLUOROETHANES                                                                           | 0         | 0        |              |         |      |
| 2903491800 | TRICHLOROFLUROETHANES                                                                           | 9         | 0        |              |         |      |
| 2903491900 | OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND CHLORINE        | 0         | 0        |              |         |      |
| 2903492000 | OTHER METHANE, ETHANE OR PROPANE DERIVATIVES HALOGENATED ONLY WITH FLUORINE AND BROMINE         | 9         | 0        |              |         |      |
| 2903499000 | OTHER HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS | 0         | 0        |              |         |      |
| 2903511000 | LINDANE (ISO) GAMMA ISOMER                                                                      | 9         | 0        |              |         |      |
| 2903512000 | ALPHA, BETA AND DELTA ISOMERS INCLUDING LINDANE (ISO)                                           | 9         | 0        |              |         |      |
| 2903519000 | OTHER 1,2,3,4,5,6-HEXACHLOROCYCLOHEXANE                                                         | 0         | 0        |              |         |      |
| 2903521000 | ALDRIN (ISO)                                                                                    | 9         | 0        |              |         |      |
| 2903522000 | CHLORDANE (ISO)                                                                                 | 9         | 0        |              |         |      |
| 2903523000 | HEPTACHLOR (ISO)                                                                                | 9         | 0        |              |         |      |
| 2903591000 | CAMPHECHLOR (TOXAPHENE)                                                                         | 9         | 0        |              |         |      |
| 2903592000 | MIREX                                                                                           | 0         | 0        |              |         |      |
| 2903599000 | OTHER HALOGENATED DERIVATIVES OF CYCLANIC, CYCLENIC OR CYCLOTERPENIC HYDROCARBONS               | 0         | 0        |              |         |      |
| 2903610000 | CHLOROBENZENE, O-DICHLOROBENZENE AND P-DICHLOROBENZENE                                          | 0         | 0        |              |         |      |
| 2903621000 | HEXACHLOROBENZENE                                                                               | 9         | 0        |              |         |      |
| 2903622000 | DDT [1,1,1-TRICHLORO-2,2-BIS(P-CHLOROPHENYL)ETHANE]                                             | 9         | 0        |              |         |      |



| Subheading | Description                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2903690000 | OTHER HALOGENATED DERIVATIVES OF AROMATIC HYDROCARBONS                                             | 0         | 0        |              |         |      |
| 2904101000 | NAPHTHALENESULPHONIC ACIDS                                                                         | 9         | 5        |              |         |      |
| 2904109000 | OTHER DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND THEIR ETHYL ESTERS                | 9         | 10       |              |         |      |
| 2904201000 | DINITROTOLUENE                                                                                     | 9         | 0        |              |         |      |
| 2904202000 | TRINITROTOLUENE (TNT)                                                                              | 0         | 0        |              |         |      |
| 2904203000 | TRINITROBUTYLMETAXYLENE AND DINITROBUTYLPARACYMENE                                                 | 0         | 0        |              |         |      |
| 2904204000 | NITROBENZENE                                                                                       | 0         | 0        |              |         |      |
| 2904209000 | OTHER DERIVATIVES CONTAINING ONLY NITRO OR ONLY NITROSO GROUPS                                     | 0         | 0        |              |         |      |
| 2904901000 | TRICHLORONITROMETHANE (CHLOROPICRIN)                                                               | 9         | 0        |              |         |      |
| 2904909000 | OTHER SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED  | 0         | 0        |              |         |      |
| 2905110000 | METHANOL (METHYL ALCOHOL)                                                                          | 0         | 0        |              |         |      |
| 2905121000 | PROPYL ALCOHOL                                                                                     | 0         | 0        |              |         |      |
| 2905122000 | ISOPROPYL ALCOHOL                                                                                  | 0         | 0        |              |         |      |
| 2905130000 | BUTAN-1-OL (N-BUTYL ALCOHOL)                                                                       | 0         | 0        |              |         |      |
| 2905141000 | ISOBUTYL                                                                                           | 0         | 0        |              |         |      |
| 2905149000 | OTHER BUTANOLS                                                                                     | 0         | 0        |              |         |      |
| 2905161000 | 2-ETHYLHEXANOL                                                                                     | 0         | 0        |              |         |      |
| 2905169000 | OTHER OCTANOLS                                                                                     | 0         | 0        |              |         |      |
| 2905170000 | DODECAN-1-OL (LAURYL ALCOHOL), HEXADECAN-1-OL (CETYL ALCOHOL) AND OCTADECAN-1-OL (STEARYL ALCOHOL) | 0         | 0        |              |         |      |
| 2905191000 | METHYL AMYL ALCOHOL                                                                                | 0         | 0        |              |         |      |
| 2905192000 | OTHER HEXYL ALCOHOLS (HEXANOLS); HEPTYL ALCOHOLS (HEPTANOLS)                                       | 0         | 0        |              |         |      |
| 2905193000 | NONYL ALCOHOLS (NONANOLS)                                                                          | 0         | 0        |              |         |      |
| 2905194000 | DECYL ALCOHOLS (DECANOLS)                                                                          | 0         | 0        |              |         |      |
| 2905195000 | 3,3-DIMETHYL BUTAN-2-OL (PINACOLYL ALCOHOL)                                                        | 9         | 0        |              |         |      |

| Subheading | Description                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2905196000 | PENTANOL (AMYL ALCOHOL) AND ISOMERS THEREOF                                            | 0         | 0        |              |         |      |
| 2905199000 | OTHER SATURATED MONOHYDRIC ALCOHOLS                                                    | 0         | 0        |              |         |      |
| 2905220000 | ACYCLIC TERPENE ALCOHOLS                                                               | 0         | 0        |              |         |      |
| 2905290000 | OTHER UNSATURATED MONOHYDRIC ALCOHOLS                                                  | 0         | 0        |              |         |      |
| 2905310000 | ETHYLENE GLYCOL (ETHANEDIOL)                                                           | 0         | 0        |              |         |      |
| 2905320000 | PROPYLENE GLYCOL (PROPANE-1,2-DIOL)                                                    | 0         | 0        |              |         |      |
| 2905391000 | BUTYLENE GLYCOL (BUTANEDIOL)                                                           | 0         | 0        |              |         |      |
| 2905399000 | OTHER DIOLS                                                                            | 0         | 0        |              |         |      |
| 2905410000 | 2-ETHYL-2-(HYDROXYMETHYL)PROPANE-1,3-DIOL (TRIMETHYLOLPROPANE)                         | 0         | 0        |              |         |      |
| 2905420000 | PENTAERYTHRITOL                                                                        | 0         | 0        |              |         |      |
| 2905430000 | MANNITOL                                                                               | 0         | E        |              |         |      |
| 2905440000 | D-GLUCITOL (SORBITOL)                                                                  | 0         | E        |              |         |      |
| 2905450000 | GLYCEROL                                                                               | 9         | 5        |              |         |      |
| 2905490000 | OTHER POLYHYDRIC ALCOHOLS                                                              | 0         | 0        |              |         |      |
| 2905510000 | ETHCHLORVYNOL (INN)                                                                    | 0         | 0        |              |         |      |
| 2905590000 | OTHER HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF ACYCLIC ALCOHOLS | 0         | 0        |              |         |      |
| 2906110000 | MENTHOL                                                                                | 0         | 0        |              |         |      |
| 2906120000 | CYCLOHEXANOL, METHYLCYCLOHEXANOLS AND DIMETHYLCYCLOHEXANOLS                            | 0         | 0        |              |         |      |
| 2906130000 | STEROLS AND INOSITOLS                                                                  | 0         | 0        |              |         |      |
| 2906190000 | OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC ALCOHOLS                                     | 0         | 0        |              |         |      |
| 2906210000 | BENZYL ALCOHOL                                                                         | 0         | 0        |              |         |      |
| 2906290000 | OTHER AROMATIC ALCOHOLS                                                                | 0         | 0        |              |         |      |
| 2907111000 | PHENOL (HYDROXYBENZENE)                                                                | 0         | 0        |              |         |      |
| 2907112000 | PHENOL (HYDROXYBENZENE) SALTS                                                          | 0         | 0        |              |         |      |
| 2907120000 | CRESOLS AND THEIR SALTS                                                                | 0         | 0        |              |         |      |
| 2907131000 | NONYLPHENOL                                                                            | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2907139000 | OCTYLPHENOL AND ITS ISOMERS; SALTS THEREOF                                                                        | 0         | 0        |              |         |      |
| 2907150000 | NAPHTHOLS AND THEIR SALTS                                                                                         | 0         | 0        |              |         |      |
| 2907190000 | OTHER MONOPHENOLS                                                                                                 | 0         | 0        |              |         |      |
| 2907210000 | RESORCINOL AND ITS SALTS                                                                                          | 0         | 0        |              |         |      |
| 2907220000 | HYDROQUINONE AND ITS SALTS                                                                                        | 0         | 0        |              |         |      |
| 2907230000 | 4,4'-ISOPROPYLIDENEDIPHENOL (BISPHENOL A, DIPHENYLPROPANE) AND ITS SALTS                                          | 0         | 0        |              |         |      |
| 2907291000 | PHENOL-ALCOHOLS:                                                                                                  | 0         | 0        |              |         |      |
| 2907299000 | OTHER POLYPHENOLS                                                                                                 | 0         | 0        |              |         |      |
| 2908110000 | PENTACHLOROPHENOL (ISO)                                                                                           | 0         | 0        |              |         |      |
| 2908190000 | OTHER SOLELY HALOGENATED DERIVATIVES AND THEIR SALTS                                                              | 0         | 0        |              |         |      |
| 2908910000 | DINOSEB (ISO) AND ITS SALTS                                                                                       | 0         | 0        |              |         |      |
| 2908991000 | DERIVATIVES CONTAINING ONLY SULPHO GROUPS, THEIR SALTS AND ESTERS                                                 | 0         | 0        |              |         |      |
| 2908992100 | DINITRO-O-CRESOL (DNOC)                                                                                           | 0         | 0        |              |         |      |
| 2908992200 | DINITROPHENOL                                                                                                     | 0         | 0        |              |         |      |
| 2908992300 | PICRIC ACID (TRINITROPHENOL)                                                                                      | 0         | 0        |              |         |      |
| 2908992900 | OTHER DERIVATIVES CONTAINING ONLY NITRO GROUPS, THEIR SALTS AND ESTERS                                            | 0         | 0        |              |         |      |
| 2908999000 | OTHER DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS                                                                   | 0         | 0        |              |         |      |
| 2909110000 | DIETHYL ETHER (ETHYL OXIDE)                                                                                       | 0         | 0        |              |         |      |
| 2909191000 | METHYL TERT-BUTYL ETHER                                                                                           | 9         | 0        |              |         |      |
| 2909199000 | OTHER ACYCLIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                       | 0         | 0        |              |         |      |
| 2909200000 | CYCLANIC, CYCLENIC OR CYCLOTERPENIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | 0        |              |         |      |
| 2909301000 | ANETHOLE                                                                                                          | 0         | 0        |              |         |      |
| 2909309000 | OTHER AROMATIC ETHERS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                      | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2909410000 | 2,2-OXYDIETHANOL (DIETHYLENE GLYCOL; DIGOL)                                                                                                                     | 0         | 0        |              |         |      |
| 2909430000 | MONOBUTYL ETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL                                                                                                     | 0         | 0        |              |         |      |
| 2909440000 | OTHER MONOALKYLEETHERS OF ETHYLENE GLYCOL OR OF DIETHYLENE GLYCOL                                                                                               | 0         | 0        |              |         |      |
| 2909491000 | DIPROPYLENE GLYCOL                                                                                                                                              | 0         | 0        |              |         |      |
| 2909492000 | TRIETHYLENE GLYCOL                                                                                                                                              | 9         | 0        |              |         |      |
| 2909493000 | GLYCERYL GUAYACOL                                                                                                                                               | 0         | 0        |              |         |      |
| 2909494000 | PROPYLENE GLYCOL METHYL ETHER                                                                                                                                   | 0         | 0        |              |         |      |
| 2909495000 | OTHER ETHERS OF PROPYLENE GLYCOLS                                                                                                                               | 0         | 0        |              |         |      |
| 2909496000 | OTHER ETHERS OF ETHYLENE GLYCOLS                                                                                                                                | 0         | 0        |              |         |      |
| 2909499000 | OTHER ETHER-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                                                                     | 0         | 0        |              |         |      |
| 2909501000 | GUIACOL, EUGENOL AND ISOEUGENOL; POTASSIUM SULPHOGUIACOLATE                                                                                                     | 0         | 0        |              |         |      |
| 2909509000 | ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                                                     | 0         | 0        |              |         |      |
| 2909601000 | METHYL ETHYL KETONE PEROXIDE                                                                                                                                    | 9         | 5        |              |         |      |
| 2909609000 | OTHER ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                               | 0         | 0        |              |         |      |
| 2910100000 | OXIRANE (ETHYLENE OXIDE)                                                                                                                                        | 0         | 0        |              |         |      |
| 2910200000 | METHYLOXIRANE (PROPYLENE OXIDE)                                                                                                                                 | 0         | 0        |              |         |      |
| 2910300000 | 1-CHLORO-2,3-EPOXYPROPANE (EPICHLOROHYDRIN)                                                                                                                     | 0         | 0        |              |         |      |
| 2910400000 | DIELDRIN (ISO) (INN)                                                                                                                                            | 9         | 0        |              |         |      |
| 2910902000 | ENDRÍN (ISO)                                                                                                                                                    | 9         | 0        |              |         |      |
| 2910909000 | OTHER EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | 0        |              |         |      |
| 2911000000 | ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                      | 0         | 0        |              |         |      |

| Subheading | Description                                                                                 | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2912110000 | METHANAL (FORMALDEHYDE)                                                                     | 9         | 5        |              |         |      |
| 2912120000 | ETHANAL (ACETALDEHYDE)                                                                      | 0         | 0        |              |         |      |
| 2912192000 | CITRAL AND CINTRONELLAL                                                                     | 0         | 0        |              |         |      |
| 2912193000 | GLUTARALDEHYDE                                                                              | 9         | 0        |              |         |      |
| 2912199000 | OTHER ACYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION                                       | 0         | 0        |              |         |      |
| 2912210000 | BENZALDEHYDE (BENZOIC ALDEHYDE)                                                             | 0         | 0        |              |         |      |
| 2912291000 | CINNAMALDEHYDE AND PHENYLACETALDEHYDE                                                       | 0         | 0        |              |         |      |
| 2912299000 | OTHER CYCLIC ALDEHYDES WITHOUT OTHER OXYGEN FUNCTION                                        | 0         | 0        |              |         |      |
| 2912300000 | ALDEHYDE-ALCOHOLS                                                                           | 0         | 0        |              |         |      |
| 2912410000 | VANILLIN (4-HYDROXY-3-METHOXYBENZALDEHYDE)                                                  | 0         | 0        |              |         |      |
| 2912420000 | ETHYLVANILLIN (3-ETHOXY-4-HYDROXYBENZALDEHYDE)                                              | 0         | 0        |              |         |      |
| 2912490000 | OTHER ALDEHYDE-ETHERS, ALDEHYDE-PHENOLS AND ALDEHYDES WITH OTHER OXYGEN FUNCTION            | 0         | 0        |              |         |      |
| 2912500000 | CYCLIC POLYMERS OF ALDEHYDES                                                                | 0         | 0        |              |         |      |
| 2912600000 | PARAFORMALDEHYDE:                                                                           | 0         | 0        |              |         |      |
| 2913000000 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS UNDER HEADING 2912 | 0         | 0        |              |         |      |
| 2914110000 | ACETONE                                                                                     | 0         | 0        |              |         |      |
| 2914120000 | BUTANONE (METHYL ETHYL KETONE)                                                              | 0         | 0        |              |         |      |
| 2914130000 | 4-METHYLPENTAN-2-ONE (METHYL ISOBUTYL KETONE)                                               | 0         | 0        |              |         |      |
| 2914190000 | OTHER ACYCLIC KETONES WITHOUT OTHER OXYGEN FUNCTION                                         | 0         | 0        |              |         |      |
| 2914210000 | CAMPHOR                                                                                     | 0         | 0        |              |         |      |
| 2914221000 | CYCLOHEXANONE                                                                               | 0         | 0        |              |         |      |
| 2914222000 | METHYLCYCLOHEXANONES                                                                        | 0         | 0        |              |         |      |
| 2914230000 | IONONES AND METHYLIONONES                                                                   | 0         | 0        |              |         |      |
| 2914292000 | ISOPHORONE                                                                                  | 0         | 0        |              |         |      |

| Subheading | Description                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2914299000 | OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC KETONES WITHOUT OTHER OXYGEN FUNCTION | 0         | 0        |              |         |      |
| 2914310000 | PHENYLACETONE (PHENYLPROPAN-2-ONE)                                              | 0         | 0        |              |         |      |
| 2914390000 | OTHER AROMATIC KETONES WITHOUT OTHER OXYGEN FUNCTION                            | 0         | 0        |              |         |      |
| 2914401000 | 4-HYDROXY-4-METHYLPENTAN-2-ONE (DIACETONE ALCOHOL)                              | 0         | 0        |              |         |      |
| 2914409000 | OTHER KETONE-ALCOHOLS AND KETONE-ALDEHYDES                                      | 0         | 0        |              |         |      |
| 2914500000 | KETONE-PHENOLS AND KETONES WITH OTHER OXYGEN FUNCTION                           | 0         | 0        |              |         |      |
| 2914610000 | ANTHRAQUINONE                                                                   | 0         | 0        |              |         |      |
| 2914690000 | OTHER QUINONES                                                                  | 0         | 0        |              |         |      |
| 2914700000 | HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                    | 0         | 0        |              |         |      |
| 2915110000 | FORMIC ACID                                                                     | 0         | 0        |              |         |      |
| 2915121000 | SODIUM FORMATE                                                                  | 0         | 0        |              |         |      |
| 2915129000 | OTHER SALTS OF FORMIC ACID                                                      | 0         | 0        |              |         |      |
| 2915130000 | ESTERS OF FORMIC ACID                                                           | 0         | 0        |              |         |      |
| 2915210000 | ACETIC ACID                                                                     | 0         | 0        |              |         |      |
| 2915240000 | ACETIC ANHYDRIDE                                                                | 0         | 0        |              |         |      |
| 2915291000 | CALCIUM, LEAD, COPPER, CHROMIUM, ALUMINIUM OR IRON ACETATE                      | 0         | 0        |              |         |      |
| 2915292000 | SODIUM ACETATE                                                                  | 0         | 0        |              |         |      |
| 2915299010 | COBALT ACETATES                                                                 | 9         | 5        |              |         |      |
| 2915299090 | OTHER SALTS OF ACETIC ACID                                                      | 0         | 0        |              |         |      |
| 2915310000 | ETHYL ACETATE                                                                   | 0         | 0        |              |         |      |
| 2915320000 | VINYL ACETATE                                                                   | 0         | 0        |              |         |      |
| 2915330000 | N-BUTYL ACETATE                                                                 | 0         | 0        |              |         |      |
| 2915360000 | DINOSEB ACETATE (ISO)                                                           | 0         | 0        |              |         |      |
| 2915391000 | 2-ETHOXYETHYL ACETATE                                                           | 0         | 0        |              |         |      |
| 2915392100 | PROPYL ACETATE                                                                  | 0         | 0        |              |         |      |
| 2915392200 | ISOPROPYL ACETATE                                                               | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2915393000 | AMYL AND ISOAMYL ACETATES                                                                                                                                                 | 0         | 0        |              |         |      |
| 2915399000 | OTHER ESTERS OF ACETIC ACID                                                                                                                                               | 0         | 0        |              |         |      |
| 2915401000 | MONO-, DI- OR TRICHLOROACETIC ACIDS                                                                                                                                       | 0         | 0        |              |         |      |
| 2915402000 | SALTS AND ESTERS OF MONO-, DI- OR TRICHLOROACETIC ACIDS                                                                                                                   | 0         | 0        |              |         |      |
| 2915501000 | PROPIONIC ACID                                                                                                                                                            | 0         | 0        |              |         |      |
| 2915502100 | SALTS OF PROPIONIC ACID                                                                                                                                                   | 0         | 0        |              |         |      |
| 2915502200 | ESTERS OF PROPIONIC ACID                                                                                                                                                  | 0         | 0        |              |         |      |
| 2915601100 | BUTANOIC ACIDS                                                                                                                                                            | 0         | 0        |              |         |      |
| 2915601900 | SALTS AND ESTERS OF BUTANOIC ACIDS                                                                                                                                        | 0         | 0        |              |         |      |
| 2915602000 | PENTANOIC ACIDS, THEIR SALTS AND ESTERS                                                                                                                                   | 0         | 0        |              |         |      |
| 2915701000 | PALMITIC ACID, ITS SALTS AND ESTERS                                                                                                                                       | 9         | 0        |              |         |      |
| 2915702100 | STEARIC ACID                                                                                                                                                              | 0         | 0        |              |         |      |
| 2915702200 | SALTS OF STEARIC ACID                                                                                                                                                     | 9         | 5        |              |         |      |
| 2915702900 | ESTERS OF STEARIC ACID                                                                                                                                                    | 9         | 5        |              |         |      |
| 2915902000 | BROMOACETIC ACIDS                                                                                                                                                         | 0         | 0        |              |         |      |
| 2915903100 | ACETYL CHLORIDE                                                                                                                                                           | 0         | 0        |              |         |      |
| 2915903900 | OTHER DERIVATIVES OF ACETIC ACID                                                                                                                                          | 0         | 0        |              |         |      |
| 2915904000 | TIN OCTANOATE                                                                                                                                                             | 9         | 0        |              |         |      |
| 2915905000 | LAURIC ACID                                                                                                                                                               | 0         | 0        |              |         |      |
| 2915909000 | OTHER SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | 0        |              |         |      |
| 2916111000 | ACRYLIC ACID                                                                                                                                                              | 0         | 0        |              |         |      |
| 2916112000 | SALTS OF ACRYLIC ACID                                                                                                                                                     | 0         | 0        |              |         |      |
| 2916121000 | BUTYL ACRYLATE                                                                                                                                                            | 0         | 0        |              |         |      |
| 2916129000 | OTHER ESTERS OF ACRYLIC ACID                                                                                                                                              | 0         | 0        |              |         |      |
| 2916130000 | METHACRYLIC ACID AND ITS SALTS                                                                                                                                            | 0         | 0        |              |         |      |
| 2916141000 | METHYL METHACRYLATE                                                                                                                                                       | 0         | 0        |              |         |      |
| 2916149000 | OTHER ESTERS OF METHACRYLIC ACID                                                                                                                                          | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2916151000 | OLEIC ACID                                                                                                                              | 0         | 0        |              |         |      |
| 2916152000 | SALTS AND ESTERS OF OLEIC ACID                                                                                                          | 0         | 0        |              |         |      |
| 2916159000 | LINOLEIC OR LINOLENIC ACIDS, THEIR SALTS AND ESTERS                                                                                     | 0         | 0        |              |         |      |
| 2916191000 | SORBIC ACID AND ITS SALTS                                                                                                               | 0         | 0        |              |         |      |
| 2916192000 | ACRYLIC ACID DERIVATIVES                                                                                                                | 0         | 0        |              |         |      |
| 2916199000 | OTHER UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES                 | 0         | 0        |              |         |      |
| 2916201000 | ALETHRIN (ISO)                                                                                                                          | 9         | 0        |              |         |      |
| 2916202000 | PERMETHRIN (ISO) (INN)                                                                                                                  | 0         | 0        |              |         |      |
| 2916209000 | OTHER CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES | 0         | 0        |              |         |      |
| 2916311000 | BENZOIC ACID                                                                                                                            | 0         | 0        |              |         |      |
| 2916313000 | SODIUM BENZOATE                                                                                                                         | 0         | 0        |              |         |      |
| 2916314000 | NAPHTHALENE BENZOATE, AMMONIUM BENZOATE, POTASSIUM BENZOATE, CALCIUM BENZOATE, METHYL BENZOATE AND ETHYL BENZOATE                       | 0         | 0        |              |         |      |
| 2916319000 | OTHER SALTS AND ESTERS OF LACTIC ACID                                                                                                   | 0         | 0        |              |         |      |
| 2916321000 | BENZOYL PEROXIDE                                                                                                                        | 9         | 5        |              |         |      |
| 2916322000 | BENZOYL CHLORIDE                                                                                                                        | 0         | 0        |              |         |      |
| 2916340000 | PHENYLACETIC ACID AND ITS SALTS                                                                                                         | 0         | 0        |              |         |      |
| 2916350000 | ESTERS OF PHENYLACETIC ACID                                                                                                             | 0         | 0        |              |         |      |
| 2916360000 | BINAPACRYL (ISO)                                                                                                                        | 0         | 0        |              |         |      |
| 2916390000 | OTHER AROMATIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES                            | 0         | 0        |              |         |      |
| 2917111000 | OXALIC ACID                                                                                                                             | 9         | 0        |              |         |      |
| 2917112000 | SALTS AND ESTERS OF OXALIC ACID                                                                                                         | 0         | 0        |              |         |      |
| 2917121000 | ADIPIC ACID                                                                                                                             | 0         | 0        |              |         |      |
| 2917122000 | SALTS AND ESTERS OF ADIPIC ACID                                                                                                         | 0         | 0        |              |         |      |
| 2917131000 | AZELAIC ACID (INN), ITS SALTS AND ESTERS                                                                                                | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                       | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2917132000 | SEBACIC ACID, ITS SALTS AND ESTERS                                                                                                | 0         | 0        |              |         |      |
| 2917140000 | MALEIC ANHYDRIDE                                                                                                                  | 0         | 0        |              |         |      |
| 2917191000 | MALEIC ACID                                                                                                                       | 0         | 0        |              |         |      |
| 2917192000 | SALTS, ESTERS AND OTHER DERIVATIVES OF MALEIC ACID                                                                                | 9         | 5        |              |         |      |
| 2917193000 | FUMARIC ACID                                                                                                                      | 0         | 0        |              |         |      |
| 2917199000 | OTHER POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES                               | 0         | 0        |              |         |      |
| 2917200000 | CYCLANIC, CYCLENIC OR CYCLOTERPENIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES | 0         | 0        |              |         |      |
| 2917320000 | DIOCTYL ORTHOPHTHALATES                                                                                                           | 0         | 0        |              |         |      |
| 2917330000 | DINONYL OR DIDECYL ORTHOPHTHALATES                                                                                                | 9         | 10       |              |         |      |
| 2917341000 | DIETHYL OR DIMETHYL ORTHOPHTHALATES                                                                                               | 9         | 10       |              |         |      |
| 2917342000 | DIBUTYL ORTHOPHTHALATES                                                                                                           | 9         | 10       |              |         |      |
| 2917349000 | OTHER ESTERS OF ORTHOPHTHALIC ACID                                                                                                | 0         | 0        |              |         |      |
| 2917350000 | PHTHALIC ANHYDRIDE                                                                                                                | 0         | 0        |              |         |      |
| 2917361000 | TEREPHTHALIC ACID                                                                                                                 | 0         | 0        |              |         |      |
| 2917362000 | SALTS OF TEREPHTHALIC ACID                                                                                                        | 0         | 0        |              |         |      |
| 2917370000 | DIMETHYL TEREPHTHALATE                                                                                                            | 0         | 0        |              |         |      |
| 2917392000 | ORTHOPHTHALIC ACID AND ITS SALTS                                                                                                  | 9         | 5        |              |         |      |
| 2917393000 | ISOPHTHALIC ACID, ITS SALTS AND ESTERS                                                                                            | 0         | 0        |              |         |      |
| 2917394000 | TRIMELLITIC ANHYDRIDE                                                                                                             | 0         | 0        |              |         |      |
| 2917399000 | OTHER AROMATIC POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES                      | 0         | 0        |              |         |      |
| 2918111000 | LACTIC ACID                                                                                                                       | 0         | 0        |              |         |      |
| 2918112000 | CALCIUM LACTATE                                                                                                                   | 0         | 0        |              |         |      |
| 2918119000 | SALTS AND ESTERS OF LACTIC ACID                                                                                                   | 9         | 0        |              |         |      |
| 2918120000 | TARTARIC ACID                                                                                                                     | 0         | 0        |              |         |      |
| 2918130000 | SALTS AND ESTERS OF TARTARIC ACID                                                                                                 | 0         | 0        |              |         |      |
| 2918140000 | CITRIC ACID                                                                                                                       | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2918153000 | SODIUM CITRATE                                                                                                                                               | 0         | 0        |              |         |      |
| 2918159000 | OTHER SALTS AND ESTERS OF CITRIC ACID                                                                                                                        | 0         | 0        |              |         |      |
| 2918161000 | GLUCONIC ACID                                                                                                                                                | 0         | 0        |              |         |      |
| 2918162000 | CALCIUM GLUCONATE                                                                                                                                            | 0         | 0        |              |         |      |
| 2918163000 | SODIUM GLUCONATE                                                                                                                                             | 0         | 0        |              |         |      |
| 2918169000 | OTHER SALTS AND ESTERS OF GLUCONIC ACID                                                                                                                      | 0         | 0        |              |         |      |
| 2918180000 | CHLOROBENZILATE (ISO)                                                                                                                                        | 0         | 0        |              |         |      |
| 2918191000 | 2,2-DIPHENYL-2-HYDROXYACETIC ACID (BENZILIC ACID)                                                                                                            | 9         | 0        |              |         |      |
| 2918192000 | GLUCONIC ACID DERIVATIVES                                                                                                                                    | 0         | 0        |              |         |      |
| 2918199000 | OTHER CARBOXYLIC ACIDS WITH ALCOHOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES      | 0         | 0        |              |         |      |
| 2918211000 | SALICYLIC ACID                                                                                                                                               | 0         | 0        |              |         |      |
| 2918212000 | SALTS OF SALICYLIC ACID                                                                                                                                      | 0         | 0        |              |         |      |
| 2918221000 | O-ACETYLSALICYLIC ACID                                                                                                                                       | 0         | 0        |              |         |      |
| 2918222000 | SALTS AND ESTERS OF O-ACETYLSALICYLIC ACID                                                                                                                   | 0         | 0        |              |         |      |
| 2918230000 | OTHER ESTERS OF SALICYLIC ACID AND THEIR SALTS                                                                                                               | 0         | 0        |              |         |      |
| 2918291100 | METHYL P-HYDROXYBENZOATE                                                                                                                                     | 0         | 0        |              |         |      |
| 2918291200 | PROPYL P-HYDROXYBENZOATE                                                                                                                                     | 0         | 0        |              |         |      |
| 2918291900 | OTHER P-HYDROXYBENZOATE ACID, ITS SALTS AND ESTERS                                                                                                           | 0         | 0        |              |         |      |
| 2918299000 | OTHER CARBOXYLIC ACIDS WITH PHENOL FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES       | 9         | 0        |              |         |      |
| 2918300000 | CARBOXYLIC ACIDS WITH ALDEHYDE OR KETONE FUNCTION BUT WITHOUT OTHER OXYGEN FUNCTION, THEIR ANHYDRIDES, HALIDES, PEROXIDES, PEROXYACIDS AND THEIR DERIVATIVES | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2918910000 | 2,4,5-T (ISO) (2,4,5 TRICHLOROPHENOXYACETIC ACID), ITS SALTS AND ESTERS                                                                                                        | 9         | 0        |              |         |      |
| 2918991100 | 2,4-D (ISO)                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2918991200 | SALTS OF 2,4-D (ISO) (2,4-DICHLOROPHENOXYACETIC ACID)                                                                                                                          | 0         | 0        |              |         |      |
| 2918992000 | ESTERS OF 2,4-D                                                                                                                                                                | 0         | 0        |              |         |      |
| 2918993000 | DICAMBA (ISO)                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2918994000 | MCPA (ISO)                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2918995000 | -2,4-DB (4-(2,4-DICHLOROPHENOXY) BUTYRIC ACID                                                                                                                                  | 0         | 0        |              |         |      |
| 2918996000 | DICHLOROPROP (ISO)                                                                                                                                                             | 0         | 0        |              |         |      |
| 2918997000 | DICLOFOP-METHYL (METHYL 2-(4-(2,4-DICHLOROPHENOXY)PHENOXY)PROPIONATE)                                                                                                          | 0         | 0        |              |         |      |
| 2918999100 | NAPROXEN SODIUM                                                                                                                                                                | 0         | 0        |              |         |      |
| 2918999200 | 2,4-DICHLOROPHENOXYPROPIONIC ACID                                                                                                                                              | 0         | 0        |              |         |      |
| 2918999900 | OTHER CARBOXYLIC ACIDS WITH OTHER OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | 0        |              |         |      |
| 2919100000 | TRIS (2,3-DIBROMOPROPYL) PHOSPHATE                                                                                                                                             | 0         | 0        |              |         |      |
| 2919901100 | SODIUM GLYCEROPHOSPHATE                                                                                                                                                        | 9         | 0        |              |         |      |
| 2919901900 | OTHER GLYCEROPHOSPHORIC ACID, ITS SALTS AND DERIVATIVES                                                                                                                        | 0         | 0        |              |         |      |
| 2919902000 | 2,2 DICHLOROVINYL DIMETHYL PHOSPHATE (DDVP)                                                                                                                                    | 0         | 0        |              |         |      |
| 2919903000 | CHLORFENVINPHOS (ISO)                                                                                                                                                          | 0         | 0        |              |         |      |
| 2919909000 | OTHER PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                                         | 0         | 0        |              |         |      |
| 2920111000 | PARATHION (ISO)                                                                                                                                                                | 0         | 0        |              |         |      |
| 2920112000 | PARATHION-METHYL (ISO) (METHYL PARATHION);                                                                                                                                     | 9         | 0        |              |         |      |
| 2920191000 | ETHYL PARATHION                                                                                                                                                                | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2920192000 | O-ETHYL-O-P-NITROPHENYL BENZENETHIOPHOSPHONATE (EPN)                                                                                                                           | 0         | 0        |              |         |      |
| 2920199000 | OTHER THIOPHOSPHORIC ESTERS (PHOSPHOROTHIOATES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                                            | 0         | 0        |              |         |      |
| 2920901000 | NITROGLYCERINE (GLYCERYL TRINITRATE)                                                                                                                                           | 9         | 0        |              |         |      |
| 2920902000 | PENTHRITE (PENTAERYTHRITOL TETRANITRATE)                                                                                                                                       | 0         | 0        |              |         |      |
| 2920903100 | DIMETHYL AND TRIMETHYL PHOSPHITES                                                                                                                                              | 9         | 0        |              |         |      |
| 2920903200 | DIETHYL AND TRIETHYL PHOSPHITES                                                                                                                                                | 9         | 0        |              |         |      |
| 2920903900 | OTHER PHOSPHITES                                                                                                                                                               | 0         | 0        |              |         |      |
| 2920909000 | OTHER ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES | 0         | 0        |              |         |      |
| 2921110000 | METHYLAMINE, DI- OR TRIMETHYLAMINE AND THEIR SALTS                                                                                                                             | 0         | 0        |              |         |      |
| 2921191000 | BIS (2-CHLOROETHYL)ETHYLAMINE                                                                                                                                                  | 9         | 0        |              |         |      |
| 2921192000 | CHLORMETHINE (INN) (BIS (2-CHLOROETHYL) METHYLAMINE)                                                                                                                           | 9         | 0        |              |         |      |
| 2921193000 | TRICHLORMETHINE(INN)(TRIS (2-CHLOROETHYL)AMINE)                                                                                                                                | 9         | 0        |              |         |      |
| 2921194000 | N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHYL 2-CHLORIDES AND THEIR PROTONATED SALTS                                                                           | 9         | 0        |              |         |      |
| 2921195000 | DIETHYLAMINE AND ITS SALTS                                                                                                                                                     | 0         | 0        |              |         |      |
| 2921199000 | OTHER ACYCLIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                  | 0         | 0        |              |         |      |
| 2921210000 | ETHYLENEDIAMINE AND ITS SALTS                                                                                                                                                  | 0         | 0        |              |         |      |
| 2921220000 | HEXAMETHYLENEDIAMINE AND ITS SALTS                                                                                                                                             | 0         | 0        |              |         |      |
| 2921290000 | OTHER ACYCLIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                  | 0         | 0        |              |         |      |
| 2921300000 | CYCLANIC, CYCLENIC OR CYCLOTERPENIC MONO- OR POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                   | 0         | 0        |              |         |      |
| 2921410000 | ANILINE AND ITS SALTS                                                                                                                                                          | 0         | 0        |              |         |      |
| 2921421000 | CHLOROANILINES                                                                                                                                                                 | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2921422000 | N-METHYL-N,2,4,6-TETRANITROANILINE (TETRYL)                                                                                                                                                            | 0         | 0        |              |         |      |
| 2921429000 | OTHER ANILINE DERIVATIVES AND THEIR SALTS                                                                                                                                                              | 0         | 0        |              |         |      |
| 2921430000 | TOLUIDINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                                                        | 0         | 0        |              |         |      |
| 2921440000 | DIPHENYLAMINE AND ITS DERIVATIVES; SALTS THEREOF                                                                                                                                                       | 0         | 0        |              |         |      |
| 2921450000 | 1-NAPHTHYLAMINE (A-NAPHTHYLAMINE), 2-NAPHTHYLAMINE (B-NAPHTHYLAMINE) AND THEIR DERIVATIVES; SALTS THEREOF                                                                                              | 0         | 0        |              |         |      |
| 2921461000 | AMPHETAMINE (INN)                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2921462000 | BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPAMINE (INN)                                                                                                              | 0         | 0        |              |         |      |
| 2921463000 | LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN)                                                                                                                        | 0         | 0        |              |         |      |
| 2921469000 | SALTS OF AMPHETAMINE (INN), BENZPHETAMINE (INN), DEXAMPHETAMINE (INN), ETHYLAMPHETAMINE (INN) AND PHENCAMPAMINE (INN), LEPHETAMINE (INN), LEVAMPHETAMINE (INN), MEPHENOREX (INN) AND PHENTERMINE (INN) | 0         | 0        |              |         |      |
| 2921491000 | XILIDINES                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2921499000 | OTHER AROMATIC MONOAMINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                                         | 0         | 0        |              |         |      |
| 2921510000 | O-, M-, P-PHENYLENEDIAMINE, DIAMINOTOLUENES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                       | 0         | 0        |              |         |      |
| 2921590000 | OTHER AROMATIC POLYAMINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                                         | 0         | 0        |              |         |      |
| 2922111000 | MONOETHANOLAMINE                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2922112000 | SALTS OF MONOETHANOLAMINE                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2922121000 | DIETHANOLAMINE                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2922122000 | SALTS OF DIETHANOLAMINE                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2922131000 | TRIETHANOLAMINE                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2922132000 | SALTS OF TRIETHANOLAMINE                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2922141000 | DEXTROPROPOXYPHENE (INN)                                                                                                                                                                               | 9         | 0        |              |         |      |
| 2922142000 | SALTS OF DEXTROPROPOXYPHENE (INN)                                                                                                                                                                      | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                              | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2922192100 | N,N-DIMETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS                                                                                                     | 9         | 0        |              |         |      |
| 2922192200 | N,N-DIETHYL-2 AMINOETHANOL AND ITS PROTONATED SALTS                                                                                                      | 9         | 0        |              |         |      |
| 2922192900 | OTHER N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) -2-AMINOETHANOLS AND THEIR PROTONATED SALTS                                                     | 0         | 0        |              |         |      |
| 2922193000 | ETHYLDIETHANOLAMINE                                                                                                                                      | 9         | 0        |              |         |      |
| 2922194000 | METHYLDIETHANOLAMINE                                                                                                                                     | 9         | 0        |              |         |      |
| 2922199000 | OTHER AMINO-ALCOHOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF                          | 0         | 0        |              |         |      |
| 2922210000 | AMINONAPHTHOSULPHONIC ACIDS AND THEIR SALTS                                                                                                              | 0         | 0        |              |         |      |
| 2922290000 | OTHER AMINO-NAPHTHOLS AND OTHER AMINO-PHENOLS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF | 0         | 0        |              |         |      |
| 2922311000 | AMPHEPRAMONE (INN)                                                                                                                                       | 0         | 0        |              |         |      |
| 2922312000 | METHADONE (INN)                                                                                                                                          | 0         | 0        |              |         |      |
| 2922313000 | NORMETHADONE (INN)                                                                                                                                       | 0         | 0        |              |         |      |
| 2922319000 | SALTS OF AMPHEPRAMONE (INN), METHADONE (INN) AND NORMETHADONE (INN)                                                                                      | 0         | 0        |              |         |      |
| 2922390000 | OTHER AMINO-ALDEHYDES, AMINO-KETONES AND AMINO-QUINONES, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION; SALTS THEREOF                | 0         | 0        |              |         |      |
| 2922410000 | LYSINE AND ITS ESTERS; SALTS THEREOF                                                                                                                     | 0         | 0        |              |         |      |
| 2922421000 | MONOSODIUM GLUTAMATE                                                                                                                                     | 9         | 0        |              |         |      |
| 2922429000 | OTHER GLUTAMIC ACIDS AND THEIR SALTS                                                                                                                     | 0         | 0        |              |         |      |
| 2922430000 | ANTHRANILIC ACID AND ITS SALTS                                                                                                                           | 0         | 0        |              |         |      |
| 2922441000 | TILIDINE (INN)                                                                                                                                           | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2922449000 | SALTS OF TILIDINE (INN)                                                                                                      | 0         | 0        |              |         |      |
| 2922491000 | GLYCINE (INN), ITS SALTS AND ESTERS                                                                                          | 0         | 0        |              |         |      |
| 2922493000 | ALANINES (INN), PHENYLALANINE (INN), LEUCINE (INN), ISOLEUCINE (INN) AND ASPARTIC ACID (INN)                                 | 0         | 0        |              |         |      |
| 2922494100 | ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))                                                                  | 0         | 0        |              |         |      |
| 2922494200 | SALTS OF ETHYLENEDIAMINE TETRAACETIC ACID (EDTA) (EDETIC ACID (INN))                                                         | 0         | 0        |              |         |      |
| 2922499000 | OTHER AMINO-ACIDS, OTHER THAN THOSE CONTAINING MORE THAN ONE KIND OF OXYGEN FUNCTION, THEIR ETHERS AND ESTERS; SALTS THEREOF | 0         | 0        |              |         |      |
| 2922503000 | 2-AMINO-1-(2,5-DIMETHOXY-4-METHYL)-PHENYLPROPANE (STP, DOM)                                                                  | 0         | 0        |              |         |      |
| 2922504000 | AMINO-ACID-PHENOLS, THEIR SALTS AND DERIVATIVES                                                                              | 0         | 0        |              |         |      |
| 2922509000 | OTHER AMINO-ALCOHOL-PHENOLS, AMINO-ACID-PHENOLS AND OTHER AMINO-COMPOUNDS WITH OXYGEN-FUNCTION                               | 0         | 0        |              |         |      |
| 2923100000 | CHOLINE AND ITS SALTS                                                                                                        | 0         | 0        |              |         |      |
| 2923200000 | LECITHINS AND OTHER PHOSPHOAMINOLIPIDS:                                                                                      | 0         | 0        |              |         |      |
| 2923901000 | CHOLINE DERIVATIVES                                                                                                          | 0         | 0        |              |         |      |
| 2923909000 | OTHER QUATERNARY AMMONIUM SALTS AND HYDROXIDES                                                                               | 0         | 0        |              |         |      |
| 2924110000 | MEPROBAMATE (INN)                                                                                                            | 0         | 0        |              |         |      |
| 2924120000 | FLUOROACETAMIDE (ISO), PHOSPHAMIDON (ISO) AND MONOCROTOPHOS (ISO)                                                            | 0         | 0        |              |         |      |
| 2924190000 | OTHER ACYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF                                             | 0         | 0        |              |         |      |
| 2924211000 | DIURON (ISO)                                                                                                                 | 9         | 5        |              |         |      |
| 2924219000 | OTHER UREINES AND THEIR DERIVATIVES; SALTS THEREOF                                                                           | 0         | 0        |              |         |      |
| 2924230000 | 2-ACETAMIDO BENZOIC ACID (N-ACETYLANTHRANILIC ACID) AND ITS SALTS                                                            | 0         | 0        |              |         |      |
| 2924240000 | ETHINAMATE (INN)                                                                                                             | 9         | 0        |              |         |      |
| 2924291000 | ACETYL-P-AMINOPHENOL (PARACETAMOL) (INN)                                                                                     | 0         | 0        |              |         |      |



| Subheading | Description                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2924292000 | LIDOCAINE (DCI)                                                                 | 0         | 0        |              |         |      |
| 2924293000 | CARBARYL (ISO) (INN)                                                            | 0         | 0        |              |         |      |
| 2924294000 | PROPANYL (ISO)                                                                  | 0         | 0        |              |         |      |
| 2924295000 | METALAXYL (ISO)                                                                 | 0         | 0        |              |         |      |
| 2924296000 | ASPARTAME (INN)                                                                 | 0         | 0        |              |         |      |
| 2924297000 | ATENOLOL (INN)                                                                  | 0         | 0        |              |         |      |
| 2924298000 | BUTACHLOR                                                                       | 0         | 0        |              |         |      |
| 2924299100 | 2'-CHLORO-2',6' DIETHYL-N-(METHOXYMETHYL) ACETANILIDE)                          | 0         | 0        |              |         |      |
| 2924299900 | OTHER CYCLIC AMIDES (INCLUDING CARBAMATES) AND THEIR DERIVATIVES; SALTS THEREOF | 0         | 0        |              |         |      |
| 2925110000 | SACCHARIN AND ITS SALTS                                                         | 0         | 0        |              |         |      |
| 2925120000 | GLUTETHIMIDE (INN)                                                              | 0         | 0        |              |         |      |
| 2925190000 | OTHER IMIDES AND THEIR DERIVATIVES; SALTS THEREOF                               | 0         | 0        |              |         |      |
| 2925210000 | CHLORDIMEFORM (ISO)                                                             | 0         | 0        |              |         |      |
| 2925291000 | GUANIDINES, THEIR SALTS AND DERIVATIVES                                         | 0         | 0        |              |         |      |
| 2925299000 | OTHER IMINES AND THEIR DERIVATIVES; SALTS THEREOF                               | 0         | 0        |              |         |      |
| 2926100000 | ACRYLONITRILE                                                                   | 0         | 0        |              |         |      |
| 2926200000 | 1-CYANOGUANIDINE (DICYANDIAMIDE)                                                | 0         | 0        |              |         |      |
| 2926301000 | PHENPROPOREX (INN) AND ITS SALTS;                                               | 9         | 0        |              |         |      |
| 2926302000 | METHADONE (INN) INTERMEDIATE (4-CYANO-2-DIMETHYLAMINO-4,4-DIPHENYLBUTANE)       | 9         | 0        |              |         |      |
| 2926902000 | ACETONITRILE                                                                    | 0         | 0        |              |         |      |
| 2926903000 | ACETONE CYANHYDRIN                                                              | 0         | 0        |              |         |      |
| 2926904000 | 2-CYANO-N-[(ETHYLAMINO)CARBONYL]-2-(METHOXYAMINO) ACETAMIDE (CYMOXANIL)         | 0         | 0        |              |         |      |
| 2926905000 | CYPERMETHRIN                                                                    | 0         | 0        |              |         |      |
| 2926909000 | OTHER NITRILE-FUNCTION COMPOUNDS                                                | 0         | 0        |              |         |      |
| 2927000000 | DIAZO-, AZO- AND AZOXY-COMPOUNDS                                                | 0         | 0        |              |         |      |
| 2928001000 | ETHYL METHYL KETOXIME (BUTANONE OXIME)                                          | 0         | 0        |              |         |      |
| 2928002000 | PHOXIM (ISO)(INN)                                                               | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2928009000 | OTHER ORGANIC DERIVATIVES OF HYDRAZINE AND HYDROXYLAMINE                                                           | 0         | 0        |              |         |      |
| 2929101000 | TOLUENE DIISOCYANATE                                                                                               | 0         | 0        |              |         |      |
| 2929109000 | OTHER ISOCYANATES                                                                                                  | 0         | 0        |              |         |      |
| 2929901000 | N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES                                        | 9         | 0        |              |         |      |
| 2929902000 | DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES | 9         | 0        |              |         |      |
| 2929903000 | SODIUM CYCLAMATE (INN)                                                                                             | 0         | 0        |              |         |      |
| 2929909000 | OTHER COMPOUNDS WITH OTHER NITROGEN-FUNCTION                                                                       | 0         | 0        |              |         |      |
| 2930201000 | ETHYLDIPROPYLTHIOCARBAMATE                                                                                         | 0         | 0        |              |         |      |
| 2930209000 | OTHER THIOCARBAMATES AND DITHIOCARBAMATES                                                                          | 0         | 0        |              |         |      |
| 2930301000 | TETRAMETHYLTHIURAM DISULPHIDE (ISO) (INN)                                                                          | 0         | 0        |              |         |      |
| 2930309000 | OTHER THIURAM MONO-, DI- OR TETRASULPHIDES                                                                         | 0         | 0        |              |         |      |
| 2930400000 | METHIONINE                                                                                                         | 0         | 0        |              |         |      |
| 2930500000 | CAPTAFOF (ISO) AND METHAMIDOPHOS (ISO)                                                                             | 0         | 0        |              |         |      |
| 2930901100 | METHYLTHIOFANATE (ISO)                                                                                             | 0         | 0        |              |         |      |
| 2930901900 | OTHER THIOAMIDES                                                                                                   | 0         | 0        |              |         |      |
| 2930902100 | N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS AND THEIR PROTONATED SALTS                 | 0         | 0        |              |         |      |
| 2930902900 | OTHER THIOLS (MERCAPTANS)                                                                                          | 0         | 0        |              |         |      |
| 2930903000 | MALATHION (ISO)                                                                                                    | 0         | 0        |              |         |      |
| 2930904000 | BUTILATE (ISO), METAMIDOPHOS (ISO) THIOBENCARB, VERNOLATE                                                          | 0         | 0        |              |         |      |
| 2930905100 | SODIUM ISOPROPYL XANTHATE (ISO)                                                                                    | 9         | 5        |              |         |      |
| 2930905900 | OTHER DITHIOCARBONATES (XANTHATES)                                                                                 | 9         | 10       |              |         |      |
| 2930906000 | THIODIGLYCOL (INN) (BIS(2-HYDROXYETHYL) SULPHIDE)                                                                  | 9         | 0        |              |         |      |
| 2930907000 | O,O-DIETHYL S-[2-(DIETHYLAMINO) ETHYL] PHOSPHOROTHIOLATE AND ITS ALKYLATED OR PROTONATED SALTS                     | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2930908000 | O-ETHYL, S-PHENYL<br>ETHYLPHOSPHONOTHIOLOTHIONATE (FONOFOS)                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 2930909100 | ORGANO-SULPHUR COMPOUNDS CONTAINING A<br>PHOSPHORUS ATOM TO WHICH IS BONDED ONE<br>METHYL, ETHYL GROUP                                                                                                                                                 | 0         | 0        |              |         |      |
| 2930909200 | SALTS, ESTERS AND DERIVATIVES OF<br>METHIONINE                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2930909310 | DIMETHOATE (ISO)                                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2930909320 | FENTHION (ISO)                                                                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 2930909400 | [S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR<br>ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL<br>(METHYL, ETHYL, N-PROPYL OR ISOPROPYL)<br>PHOSPHONOTHIOATES AND THEIR O-ALKYL<br>(≤ C10, INCLUDING CYCLOALKYL) ESTERS;<br>ALKYLATED OR PROTONATED SALTS THEREOF | 9         | 0        |              |         |      |
| 2930909500 | 2-CHLOROETHYLCHLOROMETHYL SULPHIDE; BIS<br>(2-CHLOROETHYL) SULPHIDE                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 2930909600 | BIS (2-CHLOROETHYLTHIO) METHANE; 1,2-BIS<br>(2-CHLOROETHYLTHIO)ETHANE; 1,3-BIS<br>(2-CHLOROETHYLTHIO)-N-PROPANE; 1,4-BIS<br>(2-CHLOROETHYLTHIO)-N-BUTANE; 1,5-BIS<br>(2-CHLOROETHYLTHIO)-N-PENTANE                                                     | 9         | 0        |              |         |      |
| 2930909700 | BIS-(2-CHLOROETHYLTHIOMETHYL) OXIDE; BIS<br>(2-CHLOROETHYLTHIOETHYL) OXIDE                                                                                                                                                                             | 9         | 0        |              |         |      |
| 2930909900 | OTHER ORGANO-SULPHUR COMPOUNDS                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2931001000 | TETRAETHYLLEAD                                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2931003100 | GLYPHOSATE (ISO)                                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2931003200 | GLYPHOSATE (ISO) (N-(PHOSPHONOMETHYL)<br>GLYCINE) SALTS                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2931004000 | O-ALKYL (≤ C10, INCLUDING CYCLOALKYL) ALKYL<br>(METHYL, ETHYL, N-PROPYL OR ISOPROPYL)<br>PHOSPHONOFUORIDATES                                                                                                                                           | 9         | 0        |              |         |      |
| 2931009100 | OTHER ORGANO-INORGANIC COMPOUNDS<br>CONTAINING A PHOSPHORUS ATOM TO WHICH<br>IS BONDED ONE METHYL, ETHYL GROUP                                                                                                                                         | 9         | 0        |              |         |      |
| 2931009200 | TRICLORPHON (ISO)                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2931009300 | O-ALKYL (≤ C10, INCLUDING CYCLOALKYL)<br>N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR<br>ISOPROPYL) PHOSPHOROAMIDOCYANIDATES                                                                                                                                | 9         | 0        |              |         |      |
| 2931009400 | 2-CHLOROVINYLDICHLOROARSINE; BIS (2-<br>CHLOROVINYL) CHLOROARSINE; TRIS (2-<br>CHLOROVINYL) ARSINE                                                                                                                                                     | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2931009500 | ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYLDIFLUORIDES                                                                                                                                                                       | 9         | 0        |              |         |      |
| 2931009600 | [O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL ( $\leq$ C10, INCLUDING CYCLOALKYL) ESTERS; ALKYLATED OR PROTONATED SALTS THEREOF | 9         | 0        |              |         |      |
| 2931009700 | O-ISOPROPYL METHYLPHOSPHONCHLORIDATE; O-PINACOLYL METHYLPHOSPHONCHLORIDATE                                                                                                                                                               | 9         | 0        |              |         |      |
| 2931009900 | OTHER ORGANO-INORGANIC COMPOUNDS                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2932110000 | TETRAHYDROFURAN                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2932120000 | 2-FURALDEHYDE (FURFURALDEHYDE)                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2932131000 | FURFURYL ALCOHOL                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2932132000 | TETRAHYDROFURFURYL ALCOHOL                                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2932190000 | OTHER COMPOUNDS CONTAINING AN UNFUSED FURAN RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                                                                                                          | 0         | 0        |              |         |      |
| 2932210000 | COUMARIN, METHYLCOUMARINS AND ETHYLCOUMARINS                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2932291000 | WARFARIN (ISO) (INN)                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2932292000 | PHENOLPHTHALEIN (INN)                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2932299000 | OTHER LACTONES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2932910000 | ISOSAFROLE                                                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2932920000 | 1-(1,3-BENZODIOXOL-5-YL)PROPAN-2-ONE                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2932930000 | PIPERONAL                                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 2932940000 | SAFROLE                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2932950000 | TETRAHYDROCANNABINOLS (ALL ISOMERS)                                                                                                                                                                                                      | 9         | 0        |              |         |      |
| 2932991000 | PIPERONYL BUTOXIDE                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2932992000 | EUCALYPTOL                                                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2932994000 | CARBOFURAN (ISO)                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2932999000 | OTHER HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY                                                                                                                                                                             | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2933111000 | PHENAZONE (INN) (ANTIPYRIN)                                                                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2933113000 | DYPIRONE (4-METHYLAMINO-1,5-DIMETHYL-2-PHENYL-3-PYRAZOLONE SODIUM METHANESULPHONATE)                                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2933119000 | OTHER PHENAZONE (ANTIPYRIN) AND ITS DERIVATIVES                                                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2933191000 | PHENYLBUTAZONE (INN)                                                                                                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2933199000 | OTHER COMPOUNDS CONTAINING AN UNFUSED PYRAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2933210000 | HYDANTOIN AND ITS DERIVATIVES                                                                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2933290000 | OTHER COMPOUNDS CONTAINING AN UNFUSED IMIDAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2933310000 | PYRIDINE AND ITS SALTS                                                                                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2933320000 | PIPERIDINE AND ITS SALTS                                                                                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2933331000 | BROMAZEPAM (INN)                                                                                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2933332000 | FENTANYL (INN)                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2933333000 | PETHIDINE (INN)                                                                                                                                                                                                                                                                                                  | 9         | 0        |              |         |      |
| 2933334000 | PETHIDINE (INN) INTERMEDIATE: (4-CYANO-1-METHYL-4-PHENYLPYPERIDINE OR 1-METHYL-4-PHENYL-4-CYANOPIPERIDINE)                                                                                                                                                                                                       | 9         | 0        |              |         |      |
| 2933335000 | ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN)          | 9         | 0        |              |         |      |
| 2933339000 | SALTS OF ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), DIPHENOXYLATE(INN), DIPHENOXIN (INN), DIPIPANONE (INN), PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PIPRADOL (INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN) | 0         | 0        |              |         |      |
| 2933391100 | PICLORAM (ISO)                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2933391200 | SALTS OF PICLORAM (ISO)                                                                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2933392000 | PARAQUAT DICHLORIDE                                                                                                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2933393000 | ISONICOTINIC ACID HYDRAZIDE                                                                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2933396000 | 3-QUINUCLIDINYL BENZILATE                                                                                                                                                                                                                                       | 9         | 0        |              |         |      |
| 2933397000 | QUINUCLIDIN-3-OL                                                                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 2933399000 | OTHER COMPOUNDS CONTAINING AN UNFUSED PYRIDINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                                                                                                                              | 0         | 0        |              |         |      |
| 2933410000 | LEVORPHANOL (INN) AND ITS SALTS                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2933491000 | 6-ETHOXY-1,2-DIHYDRO-2,2,4-TRIMETHYLQUINOLINE (ETHOXYQUIN)                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2933499000 | OTHER COMPOUNDS CONTAINING A QUINOLINE OR ISOQUINOLINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE                                                                                                                           | 0         | 0        |              |         |      |
| 2933520000 | MALONYLUREA (BARBITURIC ACID) AND ITS SALTS                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2933531000 | PHENOBARBITAL (INN)                                                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2933532000 | ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN) AND BUTOBARBITAL (INN)                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2933533000 | CYCLOBARBITAL (INN), METHYLPHENOBARBITAL (INN) AND PENTOBARBITAL (INN)                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2933534000 | SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN)                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2933539000 | SALTS OF ALLOBARBITAL (INN), AMOBARBITAL (INN), BARBITAL (INN), BUTALBITAL (INN), BUTOBARBITAL (INN), CYCLOBARBITAL (INN), PHENOBARBITAL (INN), METHYLPHENOBARBITAL (INN), PENTOBARBITAL (INN), SECBUTABARBITAL (INN), SECOBARBITAL (INN) AND VINILBITAL (INN), | 0         | 0        |              |         |      |
| 2933540000 | OTHER DERIVATIVES OF MALONYLUREA (BARBITURIC ACID); SALTS THEREOF                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2933551000 | LOPRAZOLAM (INN)                                                                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 2933552000 | MECLOQUALONE (INN)                                                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 2933553000 | METHAQUALONE (INN)                                                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 2933554000 | ZIPEPROL (INN)                                                                                                                                                                                                                                                  | 9         | 0        |              |         |      |
| 2933559000 | SALTS OF LOPRAZOLAM (INN), MECLOQUALONE (INN), METHAQUALONE (INN) AND ZIPEPROL (INN)                                                                                                                                                                            | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2933591000 | PIPERAZINE (DIETHYLENEDIAMINE) AND 2,5-DIMETHYL PIPERAZINE (DIMETHYL-2,5-DIETHYLENEDIAMINE)                                                            | 0         | 0        |              |         |      |
| 2933592000 | AMPROL (INN)                                                                                                                                           | 0         | 0        |              |         |      |
| 2933593000 | OTHER DERIVATIVES OF PIPERAZINE                                                                                                                        | 0         | 0        |              |         |      |
| 2933594000 | THIOPENTAL SODIUM (INN)                                                                                                                                | 0         | 0        |              |         |      |
| 2933595000 | CIPROFOXACIN (INN) AND ITS SALTS                                                                                                                       | 0         | 0        |              |         |      |
| 2933596000 | HYDROXYZINE (INN)                                                                                                                                      | 0         | 0        |              |         |      |
| 2933599000 | OTHER COMPOUNDS CONTAINING A PYRIMIDINE RING (WHETHER OR NOT HYDROGENATED) OR PIPERAZINE RING IN THE STRUCTURE                                         | 0         | 0        |              |         |      |
| 2933610000 | MELAMINE                                                                                                                                               | 0         | 0        |              |         |      |
| 2933691000 | ATRAZINE (ISO)                                                                                                                                         | 0         | 0        |              |         |      |
| 2933699000 | OTHER COMPOUNDS CONTAINING AN UNFUSED TRIAZINE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                     | 0         | 0        |              |         |      |
| 2933710000 | 6-HEXANELACTAM (E-CAPROLACTAM)                                                                                                                         | 9         | 5        |              |         |      |
| 2933720000 | CLOBAZAM (INN) AND METHYPRYLON (INN)                                                                                                                   | 0         | 0        |              |         |      |
| 2933791000 | PRIMIDONE (INN)                                                                                                                                        | 0         | 0        |              |         |      |
| 2933799000 | OTHER LACTAMS                                                                                                                                          | 0         | 0        |              |         |      |
| 2933911000 | ALPRAZOLAM (INN)                                                                                                                                       | 0         | 0        |              |         |      |
| 2933912000 | DIAZEPAM (INN)                                                                                                                                         | 0         | 0        |              |         |      |
| 2933913000 | LORAZEPAM (INN)                                                                                                                                        | 9         | 0        |              |         |      |
| 2933914000 | TRIAZOLAM (INN)                                                                                                                                        | 9         | 0        |              |         |      |
| 2933915000 | CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN) AND FLUNITRAZEPAM (INN) | 0         | 0        |              |         |      |
| 2933916000 | FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORMETAZEPAM (INN), MAZINDOL(INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN)     | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2933917000 | NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE(INN), TEMAZEPAM (INN) AND TETRAZEPAM (INN)                                                                                                                                                                                                                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 2933919000 | SALTS OF ALPRAZOLAM (INN), CAMAZEPAM (INN), CHLORDIAZEPOXIDE (INN), CLONAZEPAM (INN), CHLORAZEPATE, DELORAZEPAM (INN), DIAZEPAM (INN), ESTAZOLAM (INN), FLUDIAZEPAM (INN), FLUNITRAZEPAM (INN), FLURAZEPAM (INN), HALAZEPAM (INN), ETHYL LOFLAZEPATE (INN), LORAZEPAM (INN), LORMETAZEPAM (INN), MAZINDOL (INN), MEDAZEPAM (INN), MIDAZOLAM (INN), NIMETAZEPAM (INN), NITRAZEPAM (INN), NORDAZEPAM (INN), OXAZEPAM (INN), PINAZEPAM (INN), PRAZEPAM (INN), PYROVALERONE (INN), TEMAZEPAM (INN), TETRAZEPAM (INN) AND TRIAZOLAM (INN), | 0         | 0        |              |         |      |
| 2933991000 | PARBENDAZOLE (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2933992000 | ALBENDAZOLE (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2933999010 | TRIADIMEFON                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2933999090 | OTHER HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2934101000 | THIABENDAZOLE (ISO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2934109000 | COMPOUNDS CONTAINING AN UNFUSED THIAZOLE RING (WHETHER OR NOT HYDROGENATED) IN THE STRUCTURE                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2934200010 | MERCAPTOBENZOTHAZOL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2934200090 | OTHER COMPOUNDS CONTAINING A BENZOTHAZOLE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE                                                                                                                                                                                                                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2934300010 | PHENOTHIAZINE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 2934300090 | OTHER COMPOUNDS CONTAINING A PHENOLTHIAZINE RING SYSTEM (WHETHER OR NOT HYDROGENATED), NOT FURTHER FUSED, IN THE STRUCTURE                                                                                                                                                                                                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2934911000 | AMINOREX (INN), BROtizOLAM (INN), CLOTIAZEPAM (INN), CLOXAZOLAM (INN) AND DEXTROMORAMIDE (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 2934912000 | HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN) AND PEMOLINE (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2934913000 | PHENDIMETRAZINE(INN), PHENMETRAZINE (INN) AND SUFENTANIL (INN)                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 2934919000 | SALTS OF AMINOREX (INN), BROtizOLAM (INN), CLOtIAZEPAM (INN), CLOxAZOLAM (INN), DEXTROMORAMIDE (INN), PHENMETRAZINE (INN), PHENDIMETRAZINE(INN), HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN), PEMOLINE (INN) AND SUFENTANIL (INN) | 0         | 0        |              |         |      |
| 2934991000 | SULTONES AND SULTAMS                                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2934992000 | 6-AMINOPENICILLANIC ACID                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2934993000 | OTHER NUCLEIC ACIDS AND THEIR SALTS                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2934994000 | LEVAMISOL (INN)                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2934999000 | OTHER NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS                                                                                                                                                     | 0         | 0        |              |         |      |
| 2935001000 | SULPIRIDE (INN)                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2935009000 | OTHER SULPHONAMIDES                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2936210000 | VITAMINS A AND THEIR DERIVATIVES                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2936220000 | VITAMIN B1 AND ITS DERIVATIVES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2936230000 | VITAMIN B2 AND ITS DERIVATIVES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2936240000 | D- OR DL-PANTOTHENIC ACID (VITAMIN B3 OR VITAMIN B5) AND ITS DERIVATIVES                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2936250000 | VITAMIN B6 AND ITS DERIVATIVES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2936260000 | VITAMIN B12 AND ITS DERIVATIVES                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2936270000 | VITAMIN C AND ITS DERIVATIVES                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2936280000 | VITAMIN E AND ITS DERIVATIVES                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2936291000 | VITAMIN B9 AND ITS DERIVATIVES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2936292000 | VITAMIN K AND ITS DERIVATIVES                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2936293000 | VITAMIN PP AND ITS DERIVATIVES                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2936299000 | OTHER VITAMINS AND THEIR DERIVATIVES                                                                                                                                                                                                                     | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                               | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2936900000 | OTHER PROVITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT | 0         | 0        |              |         |      |
| 2937110000 | SOMATOTROPIN, ITS DERIVATIVES AND STRUCTURAL ANALOGUES                                                                                                                                                    | 0         | 0        |              |         |      |
| 2937120000 | INSULIN AND ITS SALTS                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2937191000 | OXYTOCIN (INN)                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2937199000 | OTHER POLYPEPTIDE HORMONES, PROTEIN HORMONES AND GLYCOPROTEIN HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES                                                                                        | 0         | 0        |              |         |      |
| 2937211000 | HYDROCORTISONE                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 2937212000 | PREDNISOLONE (INN)<br>(DEHYDROHYDROCORTISONE)                                                                                                                                                             | 0         | 0        |              |         |      |
| 2937219010 | PREDNISONE (DEHYDROHYDROCORTISONE)                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2937219020 | CORTISONE                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2937221000 | BETHAMETHASONE (INN)                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2937222000 | DEXAMETHASONE (INN)                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2937223000 | TRIAMCINOLONE (INN)                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2937224000 | FLUONCINONIDE (INN)                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 2937229010 | HALGENATED DERIVATIVES OF HYDROCORTISONE                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2937229090 | OTHER HALOGENATED DERIVATIVES OF CORTICOSTEROIDAL HORMONES                                                                                                                                                | 0         | 0        |              |         |      |
| 2937231000 | PROGESTERONE (INN) AND ITS SALTS                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2937232000 | OESTRIOL (FOLICULIN HYDRATE)                                                                                                                                                                              | 9         | 0        |              |         |      |
| 2937239000 | OTHER OESTROGENS AND PROGESTOGENS                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2937291000 | CYPROTERONE (INN)                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2937292000 | FINASTERIDE (INN)                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2937299010 | CORTICOSTERONE AND ITS ESTERS                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2937299020 | PREGNENOLONE (INN) AND EPOXIPREGNENOLONE                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2937299030 | SALTS AND ESTERS OF HYDROCORTISONE                                                                                                                                                                        | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2937299040 | DEOXYCORTICOSTERONE ACETATE (INN);<br>CHLOROPREDNISONE ACETATE (INN)                                                                                                            | 9         | 0        |              |         |      |
| 2937299090 | OTHER STEROIDAL HORMONES, THEIR<br>DERIVATIVES AND STRUCTURAL ANALOGUES                                                                                                         | 0         | 0        |              |         |      |
| 2937310000 | EPINEPHRINE (INN) (ADRENALINE)                                                                                                                                                  | 0         | 0        |              |         |      |
| 2937390000 | OTHER CATECHOLAMINE HORMONES, THEIR<br>DERIVATIVES AND STRUCTURAL ANALOGUES                                                                                                     | 0         | 0        |              |         |      |
| 2937400000 | AMINO-ACID DERIVATIVES                                                                                                                                                          | 0         | 0        |              |         |      |
| 2937500000 | PROSTAGLANDINS, THROMBOXANES AND<br>LEUKOTRIENES, THEIR DERIVATIVES AND<br>STRUCTURAL ANALOGUES                                                                                 | 0         | 0        |              |         |      |
| 2937900000 | OTHER HORMONES, NATURAL OR REPRODUCED<br>BY SYNTHESIS; DERIVATIVES AND STRUCTURAL<br>ANALOGUES THEREOF, INCLUDING CHAIN<br>MODIFIED POLYPEPTIDES, USED PRIMARILY AS<br>HORMONES | 0         | 0        |              |         |      |
| 2938100000 | RUTOSIDE (RUTIN) AND ITS DERIVATIVES                                                                                                                                            | 0         | 0        |              |         |      |
| 2938902000 | SAPONINS                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2938909000 | OTHER GLYCOSIDES, NATURAL OR REPRODUCED<br>BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS<br>AND OTHER DERIVATIVES                                                               | 0         | 0        |              |         |      |
| 2939111000 | CONCENTRATES OF POPPY STRAW                                                                                                                                                     | 0         | 0        |              |         |      |
| 2939112000 | CODEINE                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2939113000 | DIHYDROCODEINE (INN)                                                                                                                                                            | 0         | 0        |              |         |      |
| 2939114000 | HEROIN                                                                                                                                                                          | 9         | 0        |              |         |      |
| 2939115000 | MORPHINE                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2939116000 | BUPRENORPHINE (INN), ETHYLMORPHINE,<br>ETORPHINE (INN), HYDROCODONE (INN),<br>HYDROMORPHINE (INN)                                                                               | 0         | 0        |              |         |      |
| 2939117000 | PHOLCODINE (INN), NICOMORPHINE (INN),<br>OXYCODONE (INN), OXYMORPHINE (INN),<br>THEBACON (INN) AND THEBAINE                                                                     | 0         | 0        |              |         |      |
| 2939191000 | PAPAVERINE, ITS SALTS AND DERIVATIVES                                                                                                                                           | 0         | 0        |              |         |      |
| 2939199000 | OTHER ALKALOIDS OF OPIUM AND THEIR<br>DERIVATIVES; SALTS THEREOF                                                                                                                | 0         | 0        |              |         |      |
| 2939200000 | ALKALOIDS OF QUINA (CINCHONA) AND THEIR<br>DERIVATIVES; SALTS THEREOF                                                                                                           | 0         | 0        |              |         |      |
| 2939300000 | CAFFEINE AND ITS SALTS                                                                                                                                                          | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2939410000 | EPHEDRINE AND ITS SALTS                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2939420000 | PSEUDOEPHEDRINE (INN) AND ITS SALTS                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2939430000 | CATHINE (INN) AND ITS SALTS                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 2939492000 | DL-NOREPHIDRINE (PHENYLPROPANOLAMINE) AND ITS SALTS                                                                                                                                                              | 0         | 0        |              |         |      |
| 2939499000 | OTHER EPHEDRINES AND THEIR SALTS                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2939510000 | FENETYLLINE (INN) AND ITS SALTS                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2939590000 | OTHER THEOPHYLLINE AND AMINOPHYLLINE (THEOPHYLLINE-ETHYLENEDIAMINE) AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                         | 0         | 0        |              |         |      |
| 2939610000 | ERGOMETRINE (INN) AND ITS SALTS                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2939620000 | ERGOTAMINE (INN) AND ITS SALTS                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2939630000 | LYSERGIC ACID AND ITS SALTS                                                                                                                                                                                      | 9         | 0        |              |         |      |
| 2939690000 | OTHER ALKALOIDS OF RYE ERGOT AND THEIR DERIVATIVES; SALTS THEREOF                                                                                                                                                | 0         | 0        |              |         |      |
| 2939911000 | COCAINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES                                                                                                                                                                 | 9         | 0        |              |         |      |
| 2939912000 | ECGONINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES                                                                                                                                                                | 9         | 0        |              |         |      |
| 2939914010 | METHAMPHETAMINE (INN)                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 2939914020 | SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE (INN)                                                                                                                                                     | 0         | 0        |              |         |      |
| 2939915010 | METHAMPHETAMINE RACEMATE                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 2939915020 | SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE RACEMATE                                                                                                                                                  | 0         | 0        |              |         |      |
| 2939916010 | LEVOMETHAMPHETAMINE                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 2939916020 | SALTS, ESTERS AND OTHER DERIVATIVES OF LEVOMETHAMPHETAMINE                                                                                                                                                       | 0         | 0        |              |         |      |
| 2939991000 | SCOPOLAMINE, ITS SALTS AND DERIVATIVES                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2939999000 | OTHER VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES                                                                                             | 0         | 0        |              |         |      |
| 2940000000 | SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 2937, 2938 OR 2939 | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 2941101000 | AMPICILLIN (INN) AND ITS SALTS                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 2941102000 | AMOXICILLIN (INN) AND ITS SALTS                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2941103000 | OXACILLIN (INN), CLOXACILLIN (INN),<br>DICLOXACILLIN (INN) AND THEIR SALTS                                                                                                                                                         | 0         | 0        |              |         |      |
| 2941104000 | DERIVATIVES OF AMPICILLIN, AMOXICILLIN AND<br>DICLOXACILLIN                                                                                                                                                                        | 0         | 0        |              |         |      |
| 2941109000 | OTHER PENICILLINS AND THEIR DERIVATIVES<br>WITH A PENICILLANIC ACID STRUCTURE; SALTS<br>THEREOF, OTHER THAN AMPICILLIN AND ITS<br>SALTS, AMOXICILLIN AND ITS SALTS AND<br>OXACILLIN, CLOXACILLIN, DICLOXACILLIN AND<br>THEIR SALTS | 0         | 0        |              |         |      |
| 2941200000 | STREPTOMYCINS AND THEIR DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2941301000 | OXYTETRACYCLINE (ISO) (INN) AND ITS<br>DERIVATIVES; SALTS THEREOF                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2941302000 | CHLOROTETRACYCLINE AND ITS DERIVATIVES;<br>SALTS THEREOF                                                                                                                                                                           | 0         | 0        |              |         |      |
| 2941309000 | OTHER TETRACYCLINS AND THEIR DERIVATIVES;<br>SALTS THEREOF                                                                                                                                                                         | 0         | 0        |              |         |      |
| 2941400000 | CHLORAMPHENICOL AND ITS DERIVATIVES;<br>SALTS THEREOF                                                                                                                                                                              | 0         | 0        |              |         |      |
| 2941500000 | ERYTHROMYCIN AND ITS DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 2941901000 | NEOMYCIN (INN) AND ITS DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                               | 0         | 0        |              |         |      |
| 2941902000 | ACTINOMYCIN AND ITS DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2941903000 | BACITRACIN (INN) AND ITS DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2941904000 | GRAMICIDIN (INN) AND ITS DERIVATIVES; SALTS<br>THEREOF                                                                                                                                                                             | 0         | 0        |              |         |      |
| 2941905000 | TYROTHRIN (INN)                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 2941906010 | CEPHALEXIN (INN)                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 2941906090 | DERIVATIVES AND SALTS OF CEPHALEXIN (INN)                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 2941909000 | OTHER ANTIBIOTICS                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 2942000000 | OTHER ORGANIC COMPOUNDS                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3001201000 | LIVER EXTRACT                                                                                                                                                                                                                      | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3001202000 | BILE EXTRACT                                                                                                                                                                                             | 9         | 0        |              |         |      |
| 3001209000 | OTHER EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS                                                                                                                                          | 9         | 0        |              |         |      |
| 3001901000 | HEPARIN AND ITS SALTS                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 3001909000 | GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED | 9         | 0        |              |         |      |
| 3002101100 | AGAINST SNAKE BITE                                                                                                                                                                                       | 9         | 0        |              |         |      |
| 3002101200 | AGAINST DIPHTHERIA                                                                                                                                                                                       | 9         | 0        |              |         |      |
| 3002101300 | AGAINST TETANUS                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 3002101900 | OTHER ANTISERA (SERA WITH ANTIBODIES)                                                                                                                                                                    | 9         | 5        |              |         |      |
| 3002103100 | HUMAN PLASMA AND OTHER HUMAN BLOOD FRACTIONS                                                                                                                                                             | 9         | 0        |              |         |      |
| 3002103200 | BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES                                                                                      | 9         | 0        |              |         |      |
| 3002103300 | LABORATORY OR DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS                                                                                                                            | 9         | 0        |              |         |      |
| 3002103900 | OTHER MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES                                                                                                    | 9         | 5        |              |         |      |
| 3002201000 | POLIOMYELITIS VACCINE                                                                                                                                                                                    | 9         | 5        |              |         |      |
| 3002202000 | RABIES VACCINE                                                                                                                                                                                           | 9         | 5        |              |         |      |
| 3002203000 | MEASLES VACCINE                                                                                                                                                                                          | 9         | 5        |              |         |      |
| 3002209000 | OTHER VACCINES FOR HUMAN MEDICINE                                                                                                                                                                        | 9         | 5        |              |         |      |
| 3002301000 | VACCINE AGAINST FOOT-AND-MOUTH DISEASE                                                                                                                                                                   | 9         | 0        |              |         |      |
| 3002309000 | OTHER VACCINES FOR VETERINARY MEDICINE                                                                                                                                                                   | 9         | 0        |              |         |      |
| 3002901000 | CULTURES OF MICRO-ORGANISMS                                                                                                                                                                              | 9         | 0        |              |         |      |
| 3002902000 | DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS                                                                                                                                          | 9         | 0        |              |         |      |
| 3002903000 | HUMAN BLOOD                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 3002904000 | SAXITOXIN                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 3002905000 | RICIN                                                                                                                                                                                                    | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (*) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3002909000 | OTHER PRODUCTS OF HEADING 30.02                                                                                                                                                                                     | 9         | 0        |              |         |      |
| 3003100000 | MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                      | 9         | 5        |              |         |      |
| 3003200000 | MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                  | 9         | 5        |              |         |      |
| 3003310000 | MEDICAMENTS CONTAINING INSULIN, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                            | 9         | 0        |              |         |      |
| 3003390000 | OTHER MEDICAMENTS CONTAINING HORMONES OR OTHER PRODUCTS OF HEADING 29.37 BUT NOT CONTAINING ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                | 9         | 5        |              |         |      |
| 3003400000 | MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                    | 9         | 5        |              |         |      |
| 3003901000 | OTHER MEDICAMENTS FOR HUMAN MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                      | 9         | 5        |              |         |      |
| 3003902000 | OTHER MEDICAMENTS FOR VETERINARY MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                 | 9         | 5        |              |         |      |
| 3004101000 | MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE      | 9         | 10       |              |         |      |
| 3004102000 | MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE | 9         | 5        |              |         |      |
| 3004201100 | MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                          | 9         | 5        |              |         |      |
| 3004201900 | MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                  | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                                 | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3004202000 | MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                     | 9         | 5        |              |         |      |
| 3004310000 | MEDICAMENTS CONTAINING INSULIN, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                                        | 9         | 0        |              |         |      |
| 3004321100 | MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                | 9         | 5        |              |         |      |
| 3004321900 | MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                        | 9         | 10       |              |         |      |
| 3004322000 | MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                   | 9         | 5        |              |         |      |
| 3004391100 | OTHER MEDICAMENTS FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                          | 9         | 5        |              |         |      |
| 3004391900 | OTHER MEDICAMENTS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                                  | 9         | 5        |              |         |      |
| 3004392000 | OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                             | 9         | 5        |              |         |      |
| 3004401100 | ANAESTHETICS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                                       | 9         | 5        |              |         |      |
| 3004401200 | OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE | 9         | 5        |              |         |      |
| 3004401900 | OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE         | 9         | 5        |              |         |      |
| 3004402000 | MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR VETERINARY MEDICINE                                                                | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3004501000 | OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR HUMAN MEDICINE                                                                                                                      | 9         | 10       |              |         |      |
| 3004502000 | OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                           | 9         | 5        |              |         |      |
| 3004901000 | SYNTHETIC SUBSTITUTES FOR HUMAN PLASMA, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                      | 9         | 5        |              |         |      |
| 3004902100 | ANAESTHETICS, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                                                | 9         | 5        |              |         |      |
| 3004902200 | PATCHES IMPREGNATED WITH NITROGLYCERINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                     | 9         | 5        |              |         |      |
| 3004902300 | MEDICAMENTS FOR HUMAN MEDICINE, FOR PARENTERAL NUTRITION, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                    | 9         | 5        |              |         |      |
| 3004902400 | MEDICAMENTS FOR HUMAN MEDICINE, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                  | 9         | 5        |              |         |      |
| 3004902900 | OTHER MEDICAMENTS, EXCLUDING ANESTHETICS, FOR HUMAN MEDICINE, PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                 | 9         | 5        |              |         |      |
| 3004903000 | OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE                                                                                                                   | 9         | 5        |              |         |      |
| 3005101000 | ADHESIVE PLASTERS AND SMALL BANDAGES                                                                                                                                                                              | 9         | 5        |              |         |      |
| 3005109000 | OTHER ADHESIVE DRESSINGS AND OTHER ARTICLES HAVING AN ADHESIVE LAYER                                                                                                                                              | 9         | 5        |              |         |      |
| 3005901000 | ABSORBENT COTTON                                                                                                                                                                                                  | 9         | 10       |              |         |      |
| 3005902000 | BANDAGES                                                                                                                                                                                                          | 9         | 7        |              |         |      |
| 3005903100 | GAUZES IMPREGNATED WITH PLASTER OR OTHER SUBSTANCES SUITABLE FOR TREATING FRACTURES                                                                                                                               | 9         | 10       |              |         |      |
| 3005903900 | OTHER GAUZES                                                                                                                                                                                                      | 9         | 10       |              |         |      |
| 3005909000 | WADDING AND SIMILAR ARTICLES (FOR EXAMPLE ADHESIVE PLASTERS AND POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PACKAGED FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES | 9         | 7        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3006101000 | STERILE SURGICAL CATGUT AND SIMILAR STERILE SUTURE MATERIALS, FOR SURGICAL WOUND CLOSURE                                                                                                                                   | 9         | 10       |              |         |      |
| 3006102000 | STERILE TISSUE ADHESIVES FOR SURGICAL WOUND CLOSURE                                                                                                                                                                        | 9         | 10       |              |         |      |
| 3006109000 | STERILE LAMINARIA; STERILE ABSORBABLE SURGICAL OR DENTAL HAEMOSTATICS, WHETHER OR NOT ABSORBABLE                                                                                                                           | 9         | 5        |              |         |      |
| 3006200000 | BLOOD-GROUPING REAGENTS                                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 3006301000 | OPACIFYING PREPARATIONS CONTAINING BARIUM SULPHATE                                                                                                                                                                         | 9         | 0        |              |         |      |
| 3006302000 | OTHER OPACIFYING PREPARATIONS                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 3006303000 | DIAGNOSTIC REAGENTS                                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 3006401000 | DENTAL CEMENTS AND OTHER DENTAL FILLINGS                                                                                                                                                                                   | 9         | 5        |              |         |      |
| 3006402000 | BONE RECONSTRUCTION CEMENTS                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 3006500000 | FIRST-AID BOXES AND KITS                                                                                                                                                                                                   | 9         | 5        |              |         |      |
| 3006600000 | CHEMICAL CONTRACEPTIVE PREPARATIONS BASED ON HORMONES, ON OTHER PRODUCTS OF HEADING 2937 OR ON SPERMICIDES                                                                                                                 | 9         | 5        |              |         |      |
| 3006700000 | GEL PREPARATIONS DESIGNED TO BE USED IN HUMAN OR VETERINARY MEDICINE AS A LUBRICANT FOR PARTS OF THE BODY FOR SURGICAL OPERATIONS OR PHYSICAL EXAMINATIONS OR AS A COUPLING AGENT BETWEEN THE BODY AND MEDICAL INSTRUMENTS | 9         | 0        |              |         |      |
| 3006910000 | APPLIANCES IDENTIFIABLE FOR OSTOMY USE                                                                                                                                                                                     | 9         | 5        |              |         |      |
| 3006920000 | WASTE PHARMACEUTICALS                                                                                                                                                                                                      | 9         | 10       |              |         |      |
| 3101001000 | SEABIRD GUANO                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 3101009000 | OTHER ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE                                                | 0         | 0        |              |         |      |
| 3102101000 | UREA CONTAINING MORE THAN 45 % BUT NO MORE THAN 46 % NITROGEN BY WEIGHT (FERTILIZER QUALITY)                                                                                                                               | 0         | 0        |              |         |      |
| 3102109000 | OTHER UREA, WHETHER OR NOT IN AQUEOUS SOLUTION                                                                                                                                                                             | 0         | 0        |              |         |      |
| 3102210000 | AMMONIUM SULPHATE                                                                                                                                                                                                          | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3102290000 | DOUBLE SALTS AND MIXTURES OF AMMONIUM SULPHATE AND AMMONIUM NITRATE                                                                           | 0         | 0        |              |         |      |
| 3102300010 | AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR AGRICULTURAL USE                                                                    | 0         | 0        |              |         |      |
| 3102300020 | AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR MINING USE (ANFO GRADE)                                                             | 0         | 0        |              |         |      |
| 3102300090 | OTHER AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION                                                                                    | 0         | 0        |              |         |      |
| 3102400000 | MIXTURES OF AMMONIUM NITRATE WITH CALCIUM CARBONATE OR OTHER INORGANIC NON-FERTILISING SUBSTANCES                                             | 0         | 0        |              |         |      |
| 3102500000 | SODIUM NITRATE                                                                                                                                | 0         | 0        |              |         |      |
| 3102600000 | DOUBLE SALTS AND MIXTURES OF CALCIUM NITRATE AND AMMONIUM NITRATE                                                                             | 0         | 0        |              |         |      |
| 3102800000 | MIXTURES OF UREA AND AMMONIUM NITRATE IN AQUEOUS OR AMMONIACAL SOLUTION                                                                       | 0         | 0        |              |         |      |
| 3102901000 | MIXTURES OF CALCIUM NITRATE AND MAGNESIUM NITRATE                                                                                             | 0         | 0        |              |         |      |
| 3102909000 | OTHER MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS, INCLUDING MIXTURES NOT SPECIFIED IN THE FOREGOING SUBHEADINGS                             | 0         | 0        |              |         |      |
| 3103100000 | SUPERPHOSPHATES                                                                                                                               | 0         | 0        |              |         |      |
| 3103900010 | BASIC SLAG                                                                                                                                    | 0         | 0        |              |         |      |
| 3103900090 | OTHER MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC                                                                                             | 0         | 0        |              |         |      |
| 3104201000 | POTASSIUM CHLORIDE, CONTAINING NO LESS THAN 22 % BUT NO MORE THAN 62 % POTASSIUM BY WEIGHT, EXPRESSED AS POTASSIUM OXIDE (FERTILIZER QUALITY) | 0         | 0        |              |         |      |
| 3104209000 | OTHER POTASSIUM CHLORIDE                                                                                                                      | 0         | 0        |              |         |      |
| 3104300000 | POTASSIUM SULPHATE                                                                                                                            | 0         | 0        |              |         |      |
| 3104901000 | MAGNESIUM POTASSIUM SULPHATE                                                                                                                  | 0         | 0        |              |         |      |
| 3104909010 | CARNALLITE, SYLVITE AND OTHER CRUDE NATURAL POTASSIUM SALTS                                                                                   | 0         | 0        |              |         |      |
| 3104909090 | OTHER MINERAL OR CHEMICAL FERTILIZERS, POTASSIC                                                                                               | 0         | 0        |              |         |      |
| 3105100000 | GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES WITH A GROSS WEIGHT NOT EXCEEDING 10 KG                                      | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3105200000 | MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE THREE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM                                    | 0         | 0        |              |         |      |
| 3105300000 | DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)                                                                                        | 0         | 0        |              |         |      |
| 3105400000 | AMMONIUM DIHYDROGENORTHOPHOSPHATE (MONOAMMONIUM PHOSPHATE) AND MIXTURES THEREOF WITH DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)   | 0         | 0        |              |         |      |
| 3105510000 | OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING NITRATES AND PHOSPHATES                                                                        | 0         | 0        |              |         |      |
| 3105590000 | OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND PHOSPHORUS                                           | 0         | 0        |              |         |      |
| 3105600000 | MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS PHOSPHORUS AND POTASSIUM                                                | 0         | 0        |              |         |      |
| 3105901000 | SODIUM POTASSIUM NITRATE (SALTPETRE)                                                                                                            | 0         | 0        |              |         |      |
| 3105902000 | OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND POTASSIUM                                            | 0         | 0        |              |         |      |
| 3105909000 | OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS | 0         | 0        |              |         |      |
| 3201100000 | QUEBRACHO EXTRACT                                                                                                                               | 0         | 0        |              |         |      |
| 3201200000 | WATTLE EXTRACT                                                                                                                                  | 0         | 0        |              |         |      |
| 3201902000 | QUEBRACHO TANNIN                                                                                                                                | 0         | 0        |              |         |      |
| 3201903000 | OAK OR CHESTNUT EXTRACTS                                                                                                                        | 0         | 0        |              |         |      |
| 3201909010 | MANGROVE OR DIVIDIVI EXTRACTS                                                                                                                   | 0         | 0        |              |         |      |
| 3201909090 | OTHER TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES                                       | 9         | 0        |              |         |      |
| 3202100000 | SYNTHETIC ORGANIC TANNING SUBSTANCES                                                                                                            | 9         | 5        |              |         |      |
| 3202901000 | ENZYMATIC PREPARATIONS FOR PRETANNING                                                                                                           | 9         | 5        |              |         |      |
| 3202909000 | INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES                                        | 9         | 5        |              |         |      |
| 3203001100 | COLOURING MATTER OF LOGWOOD ORIGIN                                                                                                              | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                          | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3203001200 | CHLOROPHYLLS                                                                                                         | 0         | 0        |              |         |      |
| 3203001300 | NATURAL INDIGO                                                                                                       | 0         | 0        |              |         |      |
| 3203001400 | COLOURING MATTER OF ANNATTO ORIGIN                                                                                   | 9         | 5        |              |         |      |
| 3203001500 | COLOURING MATTER OF MARIGOLD (XANTOPHYLL) ORIGIN                                                                     | 9         | 5        |              |         |      |
| 3203001600 | COLOURING MATTER OF PURPLE MAIZE (ANTHOCYANIN) ORIGIN                                                                | 9         | 5        |              |         |      |
| 3203001700 | COLOURING MATTER OF CURCUMA (CURCUMIN) ORIGIN                                                                        | 9         | 5        |              |         |      |
| 3203001900 | OTHER COLOURING MATTER OF VEGETABLE ORIGIN                                                                           | 9         | 5        |              |         |      |
| 3203002100 | COCHINEAL CARMINE                                                                                                    | 9         | 5        |              |         |      |
| 3203002900 | OTHER COLOURING MATTER OF ANIMAL ORIGIN                                                                              | 0         | 0        |              |         |      |
| 3204110000 | DISPERSE DYES AND PREPARATIONS BASED THEREON                                                                         | 0         | 0        |              |         |      |
| 3204120000 | ACID DYES, WHETHER OR NOT PREMETALLISED, AND PREPARATIONS BASED THEREON; MORDANT DYES AND PREPARATIONS BASED THEREON | 0         | 0        |              |         |      |
| 3204130000 | BASIC DYES AND PREPARATIONS BASED THEREON                                                                            | 0         | 0        |              |         |      |
| 3204140000 | DIRECT DYES AND PREPARATIONS BASED THEREON                                                                           | 0         | 0        |              |         |      |
| 3204151000 | SYNTHETIC INDIGO                                                                                                     | 0         | 0        |              |         |      |
| 3204159000 | OTHER VAT DYES (INCLUDING THOSE USABLE IN THAT STATE DIRECTLY AS PIGMENTS) AND PREPARATIONS BASED THEREON            | 0         | 0        |              |         |      |
| 3204160000 | REACTIVE DYES AND PREPARATIONS BASED THEREON                                                                         | 0         | 0        |              |         |      |
| 3204170000 | PIGMENTS AND PREPARATIONS BASED THEREON                                                                              | 0         | 0        |              |         |      |
| 3204191000 | PREPARATIONS BASED ON SYNTHETIC CAROTENOIDS                                                                          | 0         | 0        |              |         |      |
| 3204199000 | OTHER COLOURING MATTER, INCLUDING MIXTURES OF COLOURING MATTER OF TWO OR MORE OF THE SUBHEADINGS 3204.11 TO 3204.19  | 0         | 0        |              |         |      |
| 3204200000 | SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS                                          | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                               | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3204900000 | OTHER SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLOURESCENT BRIGHTENING AGENTS | 0         | 0        |              |         |      |
| 3205000000 | COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES                                                                                                                                                                   | 9         | 5        |              |         |      |
| 3206110000 | PIGMENTS AND PREPARATIONS BASED ON TITANIUM OXIDE, CONTAINING 80 % OR MORE TITANIUM DIOXIDE BY WEIGHT, CALCULATED ON THE DRY MATTER                                                                                                                       | 0         | 0        |              |         |      |
| 3206190000 | OTHER PIGMENTS AND PREPARATIONS BASED ON TITANIUM DIOXIDE                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 3206200000 | PIGMENTS AND PREPARATIONS BASED ON CHROMIUM COMPOUNDS                                                                                                                                                                                                     | 9         | 10       |              |         |      |
| 3206410000 | ULTRAMARINE AND PREPARATIONS BASED THEREON                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 3206420000 | LITHOPONE AND OTHER PIGMENTS AND PREPARATIONS BASED ON ZINC SULPHIDE                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3206491000 | CONCENTRATED DISPERSIONS OF OTHER PIGMENTS, IN PLASTIC, RUBBER OR OTHER MEDIA                                                                                                                                                                             | 9         | 5        |              |         |      |
| 3206492000 | PIGMENTS AND PREPARATIONS BASED ON CADMIUM COMPOUNDS                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3206493000 | PIGMENTS AND PREPARATIONS BASED ON HEXACYANOFERRATES (FERROCYANIDES AND FERRICYANIDES)                                                                                                                                                                    | 9         | 0        |              |         |      |
| 3206499100 | MINERAL BLACKS                                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3206499900 | OTHER COLOURING MATTER AND PREPARATIONS                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3206500000 | INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 3207100000 | PREPARED PIGMENTS, PREPARED OPACIFIERS, PREPARED COLOURS AND SIMILAR PREPARATIONS                                                                                                                                                                         | 0         | 0        |              |         |      |
| 3207201000 | VITRIFIABLE ENAMELS AND GLAZES                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3207209000 | ENGOBES (SLIPS) AND SIMILAR PREPARATIONS                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 3207300000 | LIQUID LUSTRES AND SIMILAR PREPARATIONS                                                                                                                                                                                                                   | 9         | 5        |              |         |      |
| 3207401000 | GLASS FRIT                                                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 3207409000 | OTHER GLASS, INF THE FORM OF POWDER, GRANULES OR FLAKES                                                                                                                                                                                                   | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                               | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3208100000 | PAINTS AND VARNISHED BASED ON POLYESTERS                                                                                                                                                  | 9         | 10       |              |         |      |
| 3208200000 | PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM                                                                                    | 9         | 10       |              |         |      |
| 3208900000 | OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER                | 9         | 10       |              |         |      |
| 3209100000 | PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM                                                                                    | 9         | 10       |              |         |      |
| 3209900000 | OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM;                                                                  | 9         | 10       |              |         |      |
| 3210001000 | ANTICORROSIVE AND ANTIFOULING MARINE COATINGS                                                                                                                                             | 9         | 10       |              |         |      |
| 3210002000 | WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER                                                                                                                                       | 0         | 0        |              |         |      |
| 3210009000 | OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER                                                                                                  | 9         | 10       |              |         |      |
| 3211000000 | PREPARED DRIERS                                                                                                                                                                           | 9         | 10       |              |         |      |
| 3212100000 | STAMPING FOILS                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3212901000 | PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS                                     | 0         | 0        |              |         |      |
| 3212902000 | DYES AND OTHER COLOURING MATTER PACKAGED OR OTHERWISE PREPARED FOR RETAIL SALE                                                                                                            | 9         | 10       |              |         |      |
| 3213101000 | WATER PAINTS (PREMIXED, WATER-COLOURS)                                                                                                                                                    | 9         | 10       |              |         |      |
| 3213109000 | OTHER COLOURS IN SETS                                                                                                                                                                     | 9         | 10       |              |         |      |
| 3213900000 | OTHER ARTISTS' COLOURS, STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS | 9         | 10       |              |         |      |
| 3214101000 | GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS                                                                                                      | 9         | 10       |              |         |      |
| 3214102000 | PAINTERS' FILLINGS                                                                                                                                                                        | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                                                                              | Base Rate | Category | Observations                                                                                                      | SEA (1) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 3214900000 | NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE                                                                                                                                           | 9         | 10       |                                                                                                                   |         |      |
| 3215110000 | BLACK PRINTING INKS                                                                                                                                                                                                                      | 9         | 10       |                                                                                                                   |         |      |
| 3215190000 | OTHER PRINTING INKS                                                                                                                                                                                                                      | 9         | 10       |                                                                                                                   |         |      |
| 3215901000 | HECTOGRAPHIC AND MIMEOGRAPHIC INKS                                                                                                                                                                                                       | 9         | 5        |                                                                                                                   |         |      |
| 3215902000 | INKS FOR BALL-POINT PENS                                                                                                                                                                                                                 | 0         | 0        |                                                                                                                   |         |      |
| 3215909000 | OTHER WRITING OR DRAWING INKS AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID                                                                                                                                                       | 9         | 10       |                                                                                                                   |         |      |
| 3301120000 | ESSENTIAL OILS OF ORANGE                                                                                                                                                                                                                 | 0         | 0        |                                                                                                                   |         |      |
| 3301130000 | ESSENTIAL OILS OF LEMON                                                                                                                                                                                                                  | 9         | 5        |                                                                                                                   |         |      |
| 3301191000 | ESSENTIAL OILS OF LIME                                                                                                                                                                                                                   | 0         | 0        |                                                                                                                   |         |      |
| 3301199000 | ESSENTIAL OILS OF OTHER CITRUS FRUIT                                                                                                                                                                                                     | 0         | 0        |                                                                                                                   |         |      |
| 3301240000 | ESSENTIALS OILS OF PEPPERMINT (MENTHA PIPERITA)                                                                                                                                                                                          | 0         | 0        |                                                                                                                   |         |      |
| 3301250000 | ESSENTIAL OILS OF OTHER MINTS                                                                                                                                                                                                            | 0         | 0        |                                                                                                                   |         |      |
| 3301291000 | ESSENTIAL OILS OF ANISE                                                                                                                                                                                                                  | 0         | 0        |                                                                                                                   |         |      |
| 3301292000 | ESSENTIAL OILS OF EUCALYPTUS                                                                                                                                                                                                             | 0         | 0        |                                                                                                                   |         |      |
| 3301293000 | ESSENTIAL OILS OF LAVANDER OR OF LAVANDIN                                                                                                                                                                                                | 0         | 0        |                                                                                                                   |         |      |
| 3301299000 | OTHER ESSENTIAL OILS OTHER THAN THOSE OF CITRUS FRUIT                                                                                                                                                                                    | 0         | 0        |                                                                                                                   |         |      |
| 3301300000 | RESINOIDS                                                                                                                                                                                                                                | 0         | 0        |                                                                                                                   |         |      |
| 3301901000 | OTHER AROMATIC AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS                                                                                                                                                               | 0         | 0        |                                                                                                                   |         |      |
| 3301902000 | EXTRACTED OLEORESINS                                                                                                                                                                                                                     | 9         | 0        |                                                                                                                   |         |      |
| 3301909000 | CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS                                                           | 0         | 0        |                                                                                                                   |         |      |
| 3302101000 | MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES WITH AN ALCOHOLIC STRENGTH BY VOLUME EXCEEDING 0,5 % VOL | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |



| Subheading | Description                                                                                                                                                                           | Base Rate | Category | Observations                                                                                                      | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-------------------------------------------------------------------------------------------------------------------|---------|------|
| 3302109000 | OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES | 9         | 5        | Excluding products with a high sugar content. Products with a high sugar content are included in the SP category. |         |      |
| 3302900000 | OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY    | 9         | 5        |                                                                                                                   |         |      |
| 3303000000 | PERFUMES AND TOILET WATERS                                                                                                                                                            | 9         | 5        |                                                                                                                   |         |      |
| 3304100000 | LIP MAKE-UP PREPARATIONS                                                                                                                                                              | 9         | 5        |                                                                                                                   |         |      |
| 3304200000 | EYE MAKE-UP PREPARATIONS                                                                                                                                                              | 9         | 5        |                                                                                                                   |         |      |
| 3304300000 | MANICURE OR PEDICURE PREPARATIONS                                                                                                                                                     | 9         | 10       |                                                                                                                   |         |      |
| 3304910000 | OTHER POWDERS OF BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), WHETHER OR NOT COMPRESSED                                         | 9         | 10       |                                                                                                                   |         |      |
| 3304990000 | BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS                                        | 9         | 0        |                                                                                                                   |         |      |
| 3305100000 | SHAMPOOS                                                                                                                                                                              | 9         | 10       |                                                                                                                   |         |      |
| 3305200000 | PREPARATIONS FOR PERMANENT WAVING OR STRAIGHTENING                                                                                                                                    | 9         | 10       |                                                                                                                   |         |      |
| 3305300000 | HAIR LACQUERS                                                                                                                                                                         | 9         | 10       |                                                                                                                   |         |      |
| 3305900000 | OTHER PREPARATIONS FOR USE ON THE HAIR                                                                                                                                                | 9         | 0        |                                                                                                                   |         |      |
| 3306100000 | DENTIFRICES                                                                                                                                                                           | 9         | 10       |                                                                                                                   |         |      |
| 3306200000 | YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES                                                                                                     | 9         | 5        |                                                                                                                   |         |      |
| 3306900000 | OTHER PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; IN INDIVIDUAL RETAIL PACKAGES                                                           | 9         | 5        |                                                                                                                   |         |      |
| 3307100000 | PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS                                                                                                                                        | 9         | 5        |                                                                                                                   |         |      |
| 3307200000 | PERSONAL DEODORANTS AND ANTIPERSPIRANTS                                                                                                                                               | 9         | 5        |                                                                                                                   |         |      |
| 3307300000 | PERFUMED BATH SALTS AND OTHER BATH PREPARATIONS                                                                                                                                       | 9         | 5        |                                                                                                                   |         |      |
| 3307410000 | "AGARBATTI" AND OTHER ODORIFEROUS PREPARATIONS THAT OPERATE BY BURNING                                                                                                                | 9         | 10       |                                                                                                                   |         |      |

| Subheading | Description                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3307490000 | OTHER PREPARATIONS FOR PERFUMING OR DEODORISING ROOMS, INCLUDING ODIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES                                                           | 9         | 10       |              |         |      |
| 3307901000 | PREPARATIONS FOR CONTACT LENSES OR ARTIFICIAL EYES                                                                                                                            | 9         | 5        |              |         |      |
| 3307909000 | DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE                                                                        | 9         | 10       |              |         |      |
| 3401110000 | SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS TOILETRIES, INCLUDING MEDICATED PRODUCTS                                                                 | 9         | 10       |              |         |      |
| 3401191000 | OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES                                                         | 9         | 10       |              |         |      |
| 3401199000 | OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT                  | 9         | 10       |              |         |      |
| 3401200000 | SOAP IN OTHER FORMS                                                                                                                                                           | 9         | 10       |              |         |      |
| 3401300000 | ORGANIC SURFACTANTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP                             | 9         | 10       |              |         |      |
| 3402111000 | ORGANIC, ANIONIC SURFACTANTS, FATTY ALCOHOL SULPHATES OR SULPHONATES, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                   | 9         | 5        |              |         |      |
| 3402119000 | OTHER ORGANIC, ANIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                                                     | 9         | 5        |              |         |      |
| 3402121000 | ORGANIC, CATIONIC SURFACTANTS, FATTY AMINE SALTS, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                                       | 9         | 0        |              |         |      |
| 3402129000 | OTHER ORGANIC, CATIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                                                    | 9         | 5        |              |         |      |
| 3402131000 | ORGANIC NON-IONIC SURFACTANTS, OBTAINED BY CONDENSING ETHYLENE OXIDE WITH MIXTURES OF LINEAR ALCOHOLS WITH ELEVEN OR MORE CARBON ATOMS, WHETHER OR NOT PUT UP FOR RETAIL SALE | 9         | 5        |              |         |      |
| 3402139000 | OTHER ORGANIC, NON-IONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                                                   | 9         | 5        |              |         |      |
| 3402191000 | ALKYLBETAINE OR SULPHOBETAINE PROTEINS                                                                                                                                        | 9         | 5        |              |         |      |
| 3402199000 | OTHER ORGANIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE                                                                                                              | 9         | 5        |              |         |      |
| 3402200000 | OTHER PREPARATIONS PUT UP FOR RETAIL SALE                                                                                                                                     | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (¹) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3402901000 | DETERGENTS FOR THE TEXTILE INDUSTRY                                                                                                                                                                                                                                    | 9         | 5        |              |         |      |
| 3402909100 | SURFACTANTS BASED ON SODIUM NONYLOXYBENZENE SULPHONATE                                                                                                                                                                                                                 | 9         | 5        |              |         |      |
| 3402909900 | OTHER SURFACTANTS FOR WASHING AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.                                                                                                                                            | 9         | 5        |              |         |      |
| 3403110000 | PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS                                                                                                         | 0         | 0        |              |         |      |
| 3403190000 | LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.     | 0         | 0        |              |         |      |
| 3403910000 | PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS                                                                                                     | 0         | 0        |              |         |      |
| 3403990000 | LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS. | 0         | 0        |              |         |      |
| 3404200000 | WAXES OF POLY(OXYETHYLENE) (POLYETHYLENE GLYCOL)                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 3404903000 | WAXES OF CHEMICALLY MODIFIED LIGNITE                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3404904010 | WAXES OF POLYETHYLENE, ARTIFICIAL                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3404904020 | WAXES OF POLYETHYLENE, PREPARED                                                                                                                                                                                                                                        | 9         | 5        |              |         |      |
| 3404909010 | OTHER ARTIFICIAL WAXES                                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 3404909020 | OTHER PREPARED WAXES                                                                                                                                                                                                                                                   | 9         | 10       |              |         |      |
| 3405100000 | POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR FOOTWEAR OR LEATHER                                                                                                                                                                                                     | 9         | 10       |              |         |      |
| 3405200000 | POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR THE MAINTENANCE OF WOODEN FURNITURE, FLOORS OR OTHER WOODWORK                                                                                                                                                           | 9         | 10       |              |         |      |
| 3405300000 | POLISHES AND SIMILAR PREPARATIONS FOR COACHWORK, OTHER THAN METAL POLISHES                                                                                                                                                                                             | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                               | Base Rate | Category | Observations | SEA (*) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3405400000 | SCOURING PASTES AND POWDERS AND OTHER SCOURING PREPARATIONS                                                                                                                                                                                                                                                                               | 9         | 10       |              |         |      |
| 3405900000 | OTHER POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04 | 9         | 10       |              |         |      |
| 3406000000 | CANDLES, TAPERS AND THE LIKE                                                                                                                                                                                                                                                                                                              | 9         | 10       |              |         |      |
| 3407001000 | MODELLING PASTES                                                                                                                                                                                                                                                                                                                          | 9         | 10       |              |         |      |
| 3407002000 | "DENTAL WAX" OR "DENTAL IMPRESSION COMPOUNDS"                                                                                                                                                                                                                                                                                             | 9         | 5        |              |         |      |
| 3407009000 | OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER                                                                                                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 3501100000 | CASEIN                                                                                                                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 3501901000 | CASEIN GLUES                                                                                                                                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 3501909000 | CASEINATES AND OTHER CASEIN DERIVATIVES                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3502110000 | EGG ALBUMIN, DRIED                                                                                                                                                                                                                                                                                                                        | 9         | 3        |              |         |      |
| 3502190000 | OTHER EGG ALBUMINS                                                                                                                                                                                                                                                                                                                        | 9         | 3        |              |         |      |
| 3502200000 | MILK ALBUMIN, INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS                                                                                                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 3502901000 | OTHER ALBUMINS                                                                                                                                                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 3502909000 | ALBUMINATES AND OTHER ALBUMIN DERIVATIVES                                                                                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 3503001000 | GELATIN AND GELATIN DERIVATIVES                                                                                                                                                                                                                                                                                                           | 9         | 5        |              |         |      |
| 3503002000 | ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN                                                                                                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3504001000 | PEPTONES AND THEIR DERIVATIVES                                                                                                                                                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3504009000 | OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 3505100000 | DEXTRINS AND OTHER MODIFIED STARCHES                                                                                                                                                                                                                                                                                                      | 9         | E        |              |         | (*)  |
| 3505200000 | GLUES                                                                                                                                                                                                                                                                                                                                     | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                       | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3506100000 | PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG | 9         | 10       |              |         |      |
| 3506910000 | GLUES BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13 OR ON RUBBER                                                                   | 9         | 10       |              |         |      |
| 3506990000 | OTHER PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED.                                           | 9         | 10       |              |         |      |
| 3507100000 | RENNET AND CONCENTRATES THEREOF                                                                                                   | 0         | 0        |              |         |      |
| 3507901300 | PANCREATIN                                                                                                                        | 0         | 0        |              |         |      |
| 3507901900 | OTHER PANCREATIC ENZYMES AND CONCENTRATES THEREOF                                                                                 | 0         | 0        |              |         |      |
| 3507903000 | PAPAIN                                                                                                                            | 0         | 0        |              |         |      |
| 3507904000 | OTHER ENZYMES AND CONCENTRATES THEREOF                                                                                            | 0         | 0        |              |         |      |
| 3507905000 | ENZYMATIC PREPARATIONS FOR TENDERIZING MEAT                                                                                       | 9         | 0        |              |         |      |
| 3507906000 | ENZYMATIC PREPARATIONS FOR CLARIFYING BEVERAGES                                                                                   | 0         | 0        |              |         |      |
| 3507909000 | OTHER ENZYMES; ENZYMATIC PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                        | 0         | 0        |              |         |      |
| 3601000000 | PROPELLENT POWDERS                                                                                                                | 9         | 5        |              |         |      |
| 3602001100 | DYNAMITES                                                                                                                         | 9         | 5        |              |         |      |
| 3602001900 | OTHER PREPARED EXPLOSIVES BASED ON ORGANIC NITRATE DERIVATIVES                                                                    | 9         | 5        |              |         |      |
| 3602002000 | PREPARED EXPLOSIVES BASED ON AMMONIUM NITRATE                                                                                     | 9         | 5        |              |         |      |
| 3602009000 | OTHER PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS                                                                          | 9         | 5        |              |         |      |
| 3603001000 | SAFETY FUSES                                                                                                                      | 9         | 5        |              |         |      |
| 3603002000 | DETONATING FUSES                                                                                                                  | 9         | 5        |              |         |      |
| 3603003000 | DETONATORS                                                                                                                        | 9         | 5        |              |         |      |
| 3603004000 | PERCUSSION CAPS                                                                                                                   | 9         | 5        |              |         |      |
| 3603005000 | IGNITERS                                                                                                                          | 9         | 5        |              |         |      |
| 3603006000 | ELECTRIC DETONATORS                                                                                                               | 9         | 5        |              |         |      |
| 3604100000 | FIREWORKS                                                                                                                         | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3604900000 | SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.                                                                                                                              | 9         | 10       |              |         |      |
| 3605000000 | MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604                                                                                                                                                  | 9         | 10       |              |         |      |
| 3606100000 | LIQUID OR LIQUEFIED-GAS FUELS IN CONTAINERS OF A KIND USED FOR FILLING OR REFILLING CIGARETTE OR SIMILAR LIGHTERS AND OF A CAPACITY NOT EXCEEDING 300 CM <sup>3</sup>                                     | 9         | 0        |              |         |      |
| 3606900010 | FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS                                                                                                                                                     | 0         | 0        |              |         |      |
| 3606900090 | OTHER ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER                                                                                                                            | 9         | 0        |              |         |      |
| 3701100000 | PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS                                                                     | 9         | 0        |              |         |      |
| 3701200000 | INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS                                                                                                                            | 9         | 0        |              |         |      |
| 3701301000 | METALLIC PLATES FOR GRAPHIC ARTS WITH ANY SIDE EXCEEDING 255 MM                                                                                                                                           | 0         | 0        |              |         |      |
| 3701309000 | OTHER PLATES AND FILM IN THE FLAT, WITH ANY SIDE EXCEEDING 255 MM                                                                                                                                         | 0         | 0        |              |         |      |
| 3701910000 | PLATES AND FILM IN THE FLAT FOR COLOUR PHOTOGRAPHY (POLYCHROME), SENSITISED AND UNEXPOSED                                                                                                                 | 0         | 0        |              |         |      |
| 3701990000 | OTHER PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES                                                                           | 0         | 0        |              |         |      |
| 3702100000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS                                                                                   | 9         | 0        |              |         |      |
| 3702310000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, FOR COLOUR PHOTOGRAPHY (POLYCHROME) | 9         | 0        |              |         |      |
| 3702320000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, WITH SILVER HALIDE EMULSION         | 9         | 0        |              |         |      |
| 3702390000 | OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM                                | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                    | Base Rate | Category | Observations | SEA <sup>(1)</sup> | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|--------------------|------|
| 3702410000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, FOR COLOUR PHOTOGRAPHY (POLYCHROME)                               | 9         | 0        |              |                    |      |
| 3702420000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, OTHER THAN FOR COLOUR PHOTOGRAPHY                                 | 9         | 0        |              |                    |      |
| 3702430000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH NOT EXCEEDING 200 M                                                                | 9         | 0        |              |                    |      |
| 3702440000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 105 MM BUT NOT EXCEEDING 610 MM                                                                      | 9         | 0        |              |                    |      |
| 3702510000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH NOT EXCEEDING 14 M                                                 | 9         | 0        |              |                    |      |
| 3702520000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH EXCEEDING 14 M                                                     | 9         | 0        |              |                    |      |
| 3702530000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, FOR SLIDES            | 9         | 0        |              |                    |      |
| 3702540000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, OTHER THAN FOR SLIDES | 9         | 0        |              |                    |      |
| 3702550000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M                            | 9         | 0        |              |                    |      |

| Subheading | Description                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3702560000 | PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 35 MM                             | 9         | 0        |              |         |      |
| 3702910000 | OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH NOT EXCEEDING 16 MM                                                        | 9         | 0        |              |         |      |
| 3702930000 | OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M | 9         | 0        |              |         |      |
| 3702940000 | OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M     | 9         | 0        |              |         |      |
| 3702950000 | OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 35 MM                                                            | 9         | 0        |              |         |      |
| 3703100000 | PHOTOGRAPHIC PAPER, PAPERBOARD OR TEXTILES, SENSITISED, UNEXPOSED, IN ROLLS OF A WIDTH EXCEEDING 610 MM                                                                                                  | 9         | 0        |              |         |      |
| 3703200000 | OTHER PAPER, PAPERBOARD AND TEXTILES, SENSITISED AND UNEXPOSED, FOR COLOUR PHOTOGRAPHY (POLYCHROME)                                                                                                      | 9         | 0        |              |         |      |
| 3703900000 | OTHER PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED                                                                                                                                 | 9         | 0        |              |         |      |
| 3704000000 | PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED                                                                                                                     | 9         | 0        |              |         |      |
| 3705100000 | PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, FOR OFFSET REPRODUCTION                                                                                                                             | 0         | 0        |              |         |      |
| 3705900000 | OTHER PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM                                                                                                               | 9         | 0        |              |         |      |
| 3706100000 | CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK, OF A WIDTH OF 35 MM OR MORE                                                       | 9         | 0        |              |         |      |
| 3706900000 | OTHER CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK                                                                              | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3707100000 | SENSITIZING EMULSIONS                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 3707900000 | CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE | 9         | 5        |              |         |      |
| 3801100000 | ARTIFICIAL GRAPHITE                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 3801200000 | COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 3801300000 | CARBONACEOUS PASTES FOR ELECTRODES AND SIMILAR PASTES FOR FURNACE LININGS                                                                                                                                                          | 0         | 0        |              |         |      |
| 3801900000 | OTHER PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES                                                                                                              | 0         | 0        |              |         |      |
| 3802100000 | ACTIVATED CARBON                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3802901000 | SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE), ACTIVATED                                                                                                                                               | 0         | 0        |              |         |      |
| 3802902000 | ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 3802909000 | OTHER ACTIVATED NATURAL MINERAL PRODUCTS                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 3803000000 | TALL OIL, WHETHER OR NOT REFINED                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3804001000 | LIGNIN SULPHITES                                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3804009000 | RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03                                               | 9         | 0        |              |         |      |
| 3805100000 | GUM, WOOD OR SULPHATE TURPENTINE OILS                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 3805901000 | PINE OIL                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 3805909000 | OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE                                                                          | 0         | 0        |              |         |      |
| 3806100000 | ROSIN AND RESIN ACIDS                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 3806200000 | SALTS OF ROSIN, OF RESIN ACIDS OR OF DERIVATIVES OF ROSIN OR RESIN ACIDS, OTHER THAN SALTS OF ROSIN ADDUCTS                                                                                                                        | 9         | 5        |              |         |      |
| 3806300000 | ESTER GUMS                                                                                                                                                                                                                         | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3806903000 | ROSIN SPIRIT AND ROSIN OILS                                                                                                                                     | 0         | 0        |              |         |      |
| 3806904000 | RUN GUMS                                                                                                                                                        | 9         | 0        |              |         |      |
| 3806909000 | DERIVATIVES OF ROSIN OR RESIN ACIDS                                                                                                                             | 0         | 0        |              |         |      |
| 3807000000 | WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH | 0         | 0        |              |         |      |
| 3808500010 | INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                         | 0         | 0        |              |         |      |
| 3808500020 | OTHER INSECTICIDES EXCEPT PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                            | 0         | 0        |              |         |      |
| 3808500090 | OTHER GOODS SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER                                                                                                      | 0         | 0        |              |         |      |
| 3808911100 | INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, CONTAINING PERMETHRIN OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES         | 0         | 0        |              |         |      |
| 3808911200 | INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, BASED ON METHYL BROMIDE                                                                | 0         | 0        |              |         |      |
| 3808911900 | OTHER INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                   | 0         | 0        |              |         |      |
| 3808919100 | INSECTICIDES BASED ON PYRETHRUM                                                                                                                                 | 0         | 0        |              |         |      |
| 3808919200 | INSECTICIDES BASED ON PYRETHRUM OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES                                                                        | 0         | 0        |              |         |      |
| 3808919300 | INSECTICIDES BASED ON CARBOFURAN                                                                                                                                | 0         | 0        |              |         |      |
| 3808919400 | INSECTICIDES BASED ON DIMETHOATE                                                                                                                                | 0         | 0        |              |         |      |
| 3808919910 | INSECTICIDES BASED ON METHYL BROMIDE                                                                                                                            | 0         | 0        |              |         |      |
| 3808919990 | OTHER INSECTICIDES OTHER THAN THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                  | 0         | 0        |              |         |      |
| 3808921000 | FUNGICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                           | 0         | 0        |              |         |      |
| 3808929100 | FUNGICIDES WITH A BASIS OF COPPER COMPOUNDS, OTHERWISE PRESENTED                                                                                                | 0         | 0        |              |         |      |
| 3808929200 | FUNGICIDES WITH A BASIS OF PYRAZOFOS, BUTACHLOR OR ALACHLOR, OTHERWISE PRESENTED                                                                                | 0         | 0        |              |         |      |
| 3808929900 | OTHER FUNGICIDES, OTHERWISE PRESENTED                                                                                                                           | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (?) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3808931000 | HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                                                                       | 0         | 0        |              |         |      |
| 3808939000 | OTHER HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 3808941000 | DISINFECTANTS PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 3808949000 | OTHER DISINFECTANTS                                                                                                                                                                                                                                               | 0         | 0        |              |         |      |
| 3808991000 | RODENTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 3808999000 | RODENTICIDES EXCLUDING THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES                                                                                                                                                                           | 0         | 0        |              |         |      |
| 3809100000 | FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), WITH A BASIS OF AMYLACEOUS SUBSTANCES, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES | 9         | 5        |              |         |      |
| 3809910000 | OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE OR LIKE INDUSTRIES                                                  | 9         | 5        |              |         |      |
| 3809920000 | OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE PAPER OR LIKE INDUSTRIES                                                    | 9         | 10       |              |         |      |
| 3809930000 | OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE LEATHER OR LIKE INDUSTRIES                                                  | 9         | 10       |              |         |      |
| 3810101000 | PICKLING PREPARATIONS FOR METAL SURFACES                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 3810102000 | SOLDERING, BRAZING OR WELDING POWDERS AND PASTES BASED ON TIN, LEAD OR ANTIMONY ALLOYS                                                                                                                                                                            | 0         | 0        |              |         |      |
| 3810109000 | OTHER SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS                                                                                                                                                                    | 0         | 0        |              |         |      |
| 3810901000 | FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING                                                                                                                                                                                         | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3810902000 | PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS                                                                                                                   | 0         | 0        |              |         |      |
| 3811110000 | ANTI-KNOCK PREPARATIONS BASED ON LEAD COMPOUNDS                                                                                                                                                   | 0         | 0        |              |         |      |
| 3811190000 | OTHER ANTI-KNOCK PREPARATIONS                                                                                                                                                                     | 0         | 0        |              |         |      |
| 3811211000 | VISCOSITY IMPROVERS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES                                                                                                                                    | 0         | 0        |              |         |      |
| 3811212000 | DETERGENTS AND DISPERSANTS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES, OTHER THAN VISCOSITY IMPROVERS                                                                                             | 0         | 0        |              |         |      |
| 3811219000 | OTHER ADDITIVES FOR LUBRICATING OILS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS                                                                                         | 9         | 5        |              |         |      |
| 3811290000 | OTHER ADDITIVES FOR LUBRICATING OILS                                                                                                                                                              | 9         | 5        |              |         |      |
| 3811900000 | OXIDATION INHIBITORS, GUM INHIBITORS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, EXCLUDING ADDITIVES FOR LUBRICATING OILS.                                                         | 0         | 0        |              |         |      |
| 3812100000 | PREPARED RUBBER ACCELERATORS                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3812200000 | COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS                                                                                                                                                      | 0         | 0        |              |         |      |
| 3812301000 | ANTI-OXIDISING PREPARATIONS                                                                                                                                                                       | 0         | 0        |              |         |      |
| 3812309000 | OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS                                                                                                                                                 | 9         | 10       |              |         |      |
| 3813001100 | PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS, WITH A BASIS OF HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OR MIXTURES CONTAINING THESE PRODUCTS | 9         | 5        |              |         |      |
| 3813001900 | OTHER PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS                                                                                                                                             | 9         | 5        |              |         |      |
| 3813002000 | CHARGED FIRE-EXTINGUISHING GRENADES                                                                                                                                                               | 9         | 5        |              |         |      |
| 3814000000 | ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS                                                                                  | 9         | 5        |              |         |      |
| 3815110000 | SUPPORTED CATALYSTS WITH NICKEL OR NICKEL COMPOUNDS AS THE ACTIVE SUBSTANCE                                                                                                                       | 0         | 0        |              |         |      |
| 3815120000 | SUPPORTED CATALYSTS WITH PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS AS THE ACTIVE SUBSTANCE                                                                                                       | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3815191000 | SUPPORTED CATALYSTS WITH TITANIUM OR TITANIUM COMPOUNDS AS THE ACTIVE SUBSTANCE                                                                                                                 | 0         | 0        |              |         |      |
| 3815199000 | OTHER SUPPORTED CATALYSTS                                                                                                                                                                       | 0         | 0        |              |         |      |
| 3815900000 | OTHER REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                                               | 0         | 0        |              |         |      |
| 3816000000 | REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01                                                                                           | 0         | 0        |              |         |      |
| 3817001000 | DODECYLBENZENE                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 3817002000 | MIXED ALKYLANAPHTHALENES                                                                                                                                                                        | 0         | 0        |              |         |      |
| 3817009010 | TRIDECYLBENZENE                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 3817009090 | OTHER MIXED ALKYL BENZENES OTHER THAN THOSE OF HEADINGS 27.07 OR 29.02.                                                                                                                         | 0         | 0        |              |         |      |
| 3818000000 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS                                                  | 0         | 0        |              |         |      |
| 3819000000 | HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS | 9         | 5        |              |         |      |
| 3820000000 | ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS                                                                                                                                         | 0         | 0        |              |         |      |
| 3821000010 | PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE)                                                                                   | 0         | 0        |              |         |      |
| 3821000020 | PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF PLANT, HUMAN OR ANIMAL CELLS                                                                                                       | 0         | 0        |              |         |      |
| 3822003000 | CERTIFIED REFERENCE MATERIALS                                                                                                                                                                   | 0         | 0        |              |         |      |
| 3822009000 | DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06                              | 0         | 0        |              |         |      |
| 3823110000 | STEARIC ACID                                                                                                                                                                                    | 9         | 5        |              |         |      |
| 3823120000 | OLEIC ACID                                                                                                                                                                                      | 9         | 5        |              |         |      |
| 3823130000 | TALL OIL FATTY ACIDS                                                                                                                                                                            | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                         | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3823190000 | OTHER INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING                                                                                                                | 0         | 0        |              |         |      |
| 3823701000 | LAURYL ALCOHOL                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3823702000 | CETYL ALCOHOL                                                                                                                                                                       | 0         | 0        |              |         |      |
| 3823703000 | STEARYL ALCOHOL                                                                                                                                                                     | 0         | 0        |              |         |      |
| 3823709000 | OTHER INDUSTRIAL FATTY ALCOHOLS                                                                                                                                                     | 0         | 0        |              |         |      |
| 3824100000 | PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES                                                                                                                                        | 0         | 0        |              |         |      |
| 3824300000 | NON-AGGLOMERATED METAL CARBIDES MIXED TOGETHER OR WITH METALLIC BINDERS                                                                                                             | 0         | 0        |              |         |      |
| 3824400000 | PREPARED ADDITIVES FOR CEMENTS, MORTARS OR CONCRETES                                                                                                                                | 9         | 10       |              |         |      |
| 3824500000 | NON-REFRACTORY MORTARS AND CONCRETES                                                                                                                                                | 9         | 5        |              |         |      |
| 3824600000 | SORBITOL OTHER THAN THAT OF SUBHEADING 29.05.44                                                                                                                                     | 0         | E        |              |         |      |
| 3824710010 | MIXTURES CONTAINING PERFLUOROCARBONS                                                                                                                                                | 9         | 0        |              |         |      |
| 3824710090 | OTHER MIXTURES CONTAINING CHLOROFLUOROCARBONS (CFCS), WHETHER OR NOT CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), OR HYDROFLUOROCARBONS (HFCS)                                      | 0         | 0        |              |         |      |
| 3824720000 | MIXTURES CONTAINING BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE OR DIBROMO-TETRAFLUOROETHANES                                                                                 | 9         | 5        |              |         |      |
| 3824730000 | MIXTURES CONTAINING HYDROBROMOFLUOROCARBONS (HBFCs)                                                                                                                                 | 0         | 0        |              |         |      |
| 3824740000 | MIXTURES CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCs), WHETHER OR NOT CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS) | 0         | 0        |              |         |      |
| 3824750000 | MIXTURES CONTAINING CARBON TETRACHLORIDE                                                                                                                                            | 0         | 0        |              |         |      |
| 3824760000 | MIXTURES CONTAINING 1,1,1-TRICHLOROETHANE (METHYL CHLOROFORM)                                                                                                                       | 0         | 0        |              |         |      |
| 3824770000 | MIXTURES CONTAINING BROMOMETHANE (METHYL BROMIDE) OR BROMOCHLOROMETHANE                                                                                                             | 0         | 0        |              |         |      |
| 3824780000 | MIXTURES CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS) OR HYDROCHLOROFLUOROCARBONS (HCFCs)                         | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3824790010 | MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE                                                     | 9         | 5        |              |         |      |
| 3824790020 | OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS                      | 9         | 5        |              |         |      |
| 3824790090 | OTHER MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE                                                             | 0         | 0        |              |         |      |
| 3824810000 | MIXTURES AND PREPARATIONS CONTAINING OXIRANE (ETHYLENE OXIDE)                                                                               | 0         | 0        |              |         |      |
| 3824820000 | MIXTURES AND PREPARATIONS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBs) | 0         | 0        |              |         |      |
| 3824830000 | MIXTURES AND PREPARATIONS CONTAINING TRIS(2,3-DIBROMOPROPYL) PHOSPHATE                                                                      | 0         | 0        |              |         |      |
| 3824901000 | PETROLEUM SULPHONATES                                                                                                                       | 0         | 0        |              |         |      |
| 3824902100 | CHLOROPARAFFINS                                                                                                                             | 0         | 0        |              |         |      |
| 3824902200 | MIXED LOW MOLECULAR WEIGHT POLYETHYLENE GLYCOLS                                                                                             | 0         | 0        |              |         |      |
| 3824903100 | ANTI-SCALING PREPARATIONS                                                                                                                   | 0         | 0        |              |         |      |
| 3824903200 | PREPARATIONS FOR CLARIFYING WINES AND OTHER LIQUIDS                                                                                         | 0         | 0        |              |         |      |
| 3824904000 | FUSIBLE CERAMIC FIRING TESTERS; SODA-LIME; HYDRATED SILICA GEL; COPYING PASTES WITH A BASIS OF GELATINE                                     | 0         | 0        |              |         |      |
| 3824905000 | NAPHTHENIC ACIDS, THEIR WATER-INSOLUBLE SALTS AND THEIR ESTERS                                                                              | 9         | 5        |              |         |      |
| 3824906000 | PREPARATIONS FOR WELL-PERFORATING FLUIDS                                                                                                    | 0         | 0        |              |         |      |
| 3824907000 | PREPARATIONS FOR CONCENTRATING MINERALS, OTHER THAN THOSE CONTAINING XANTHATES                                                              | 0         | 0        |              |         |      |
| 3824908000 | ANABOLICS; MIXTURES OF SODIUM SULPHATE AND SODIUM CHROMATE                                                                                  | 0         | 0        |              |         |      |
| 3824909100 | MANEB, ZINEB, MANCOZEB                                                                                                                      | 0         | 0        |              |         |      |
| 3824909200 | FERRITES WITH AGGLOMERANTS, IN POWDER OR GRANULES                                                                                           | 0         | 0        |              |         |      |
| 3824909300 | ION EXCHANGERS                                                                                                                              | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3824909400 | COMPOUND HARDENERS                                                                                                                                                                                                             | 0         | 0        |              |         |      |
| 3824909500 | PHOSPHORIC ACID, NOT ISOLATED, WHETHER OR NOT CONCENTRATED, OF A P <sub>2</sub> O <sub>5</sub> CONTENT NOT EXCEEDING 54 %                                                                                                      | 0         | 0        |              |         |      |
| 3824909600 | CORRECTING FLUIDS PUT UP IN PACKINGS FOR RETAIL SALE                                                                                                                                                                           | 9         | 5        |              |         |      |
| 3824909700 | PROPINEB                                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 3824909800 | GREY OXIDE OR BLACK OXIDE PREPARATIONS FOR THE MANUFACTURE OF ACCUMULATOR PLATES                                                                                                                                               | 0         | 0        |              |         |      |
| 3824909911 | MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10, INCLUDING CYCLOALKYL) ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOFUORIDATES                                                                                            | 0         | 0        |              |         |      |
| 3824909912 | MIXTURES CONSISTING MAINLY OF O-ALKYL (<C10, INCLUDING CYCLOALKYL) N,N-DIALKYL (METHYL, ETHYL, NPROPYL OR ISOPROPYL) PHOSPHORAMIDOCYANIDATES                                                                                   | 9         | 10       |              |         |      |
| 3824909913 | MIXTURES CONSISTING MAINLY OF ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYL DIFLUORIDES                                                                                                                              | 9         | 10       |              |         |      |
| 3824909914 | MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES                                                                                                                      | 9         | 10       |              |         |      |
| 3824909915 | MIXTURES CONSISTING MAINLY OF DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES                                                                               | 9         | 10       |              |         |      |
| 3824909920 | MIXTURES CONSISTING MAINLY OF [S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOTHIOATES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS | 9         | 10       |              |         |      |
| 3824909930 | MIXTURES CONSISTING MAINLY OF [O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS      | 9         | 10       |              |         |      |
| 3824909941 | MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) 2-CHLOROETHYLAMINES OR THEIR PROTONATED SALTS                                                                                                 | 9         | 10       |              |         |      |
| 3824909942 | MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS                                                                                                | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3824909951 | MIXTURES CONSISTING MAINLY OF N,N-DIMETHYL-2-AMINOETHANOLS OR N,N-DIETHYL-2-AMINOETHANOLS OR THEIR PROTONATED SALTS                                                                                          | 9         | 10       |              |         |      |
| 3824909959 | OTHER MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS                                                                        | 0         | 0        |              |         |      |
| 3824909960 | OTHER MIXTURES CONSISTING MAINLY OF CHEMICALS CONTAINING A PHOSPHOROUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL, N-PROPYL OR ISOPROPYL GROUP BUT NOT FURTHER CARBON ATOMS                                   | 0         | 0        |              |         |      |
| 3824909971 | MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE                                                                                                                      | 9         | 10       |              |         |      |
| 3824909979 | OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OTHER THAN MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE | 9         | 10       |              |         |      |
| 3824909991 | FUSEL OIL; DIPPEL'S OIL                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 3824909999 | OTHER CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.                                                                                          | 0         | 0        |              |         |      |
| 3825100000 | MUNICIPAL WASTE                                                                                                                                                                                              | 9         | 5        |              |         |      |
| 3825200000 | SEWAGE SLUDGE                                                                                                                                                                                                | 9         | 5        |              |         |      |
| 3825300000 | CLINICAL WASTE                                                                                                                                                                                               | 9         | 5        |              |         |      |
| 3825410000 | HALOGENATED                                                                                                                                                                                                  | 9         | 5        |              |         |      |
| 3825490000 | OTHER WASTE ORGANIC SOLVENTS                                                                                                                                                                                 | 9         | 5        |              |         |      |
| 3825500000 | WASTES OF METAL PICKLING LIQUORS, HYDRAULIC FLUIDS, BRAKE FLUIDS AND ANTI-FREEZE FLUIDS                                                                                                                      | 9         | 5        |              |         |      |
| 3825610000 | OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, MAINLY CONTAINING ORGANIC CONSTITUENTS                                                                                                                      | 9         | 5        |              |         |      |
| 3825690000 | OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES                                                                                                                                                              | 9         | 5        |              |         |      |
| 3825900000 | OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.                                                                      | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                        | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3901100000 | POLYETHYLENE HAVING A SPECIFIC GRAVITY OF LESS THAN 0,94, IN PRIMARY FORMS                                         | 0         | 0        |              |         |      |
| 3901200000 | POLYETHYLENE HAVING A SPECIFIC GRAVITY OF 0,94 OR MORE, IN PRIMARY FORMS                                           | 0         | 0        |              |         |      |
| 3901300000 | ETHYLENE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS                                                                | 0         | 0        |              |         |      |
| 3901901000 | COPOLYMERS OF ETHYLENE WITH OTHER OLEFINS, IN PRIMARY FORMS                                                        | 0         | 0        |              |         |      |
| 3901909000 | OTHER POLYMERS OF ETHYLENE, IN PRIMARY FORMS                                                                       | 0         | 0        |              |         |      |
| 3902100000 | POLYPROPYLENE, IN PRIMARY FORMS                                                                                    | 0         | 0        |              |         |      |
| 3902200000 | POLYISOBUTYLENE, IN PRIMARY FORMS                                                                                  | 0         | 0        |              |         |      |
| 3902300000 | PROPYLENE COPOLYMERS, IN PRIMARY FORMS                                                                             | 0         | 0        |              |         |      |
| 3902900000 | OTHER POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS                                                  | 0         | 0        |              |         |      |
| 3903110000 | EXPANSIBLE POLYSTYRENE, IN PRIMARY FORMS                                                                           | 0         | 0        |              |         |      |
| 3903190000 | OTHER POLYSTYRENE, IN PRIMARY FORMS                                                                                | 0         | 0        |              |         |      |
| 3903200000 | STYRENE-ACRYLONITRILE (SAN) COPOLYMERS, IN PRIMARY FORMS                                                           | 0         | 0        |              |         |      |
| 3903300000 | ACRYLONITRILE-BUTADIENE-STYRENE (ABS) COPOLYMERS, IN PRIMARY FORMS                                                 | 0         | 0        |              |         |      |
| 3903900000 | OTHER POLYMERS OF STYRENE IN PRIMARY FORMS                                                                         | 0         | 0        |              |         |      |
| 3904101000 | POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY EMULSION POLYMERIZATION, IN PRIMARY FORMS   | 0         | 0        |              |         |      |
| 3904102000 | POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY SUSPENSION POLYMERIZATION, IN PRIMARY FORMS | 0         | 0        |              |         |      |
| 3904109000 | OTHER POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS                                  | 0         | 0        |              |         |      |
| 3904210000 | OTHER NON-PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS                                                       | 9         | 10       |              |         |      |
| 3904220000 | OTHER PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS                                                           | 9         | 10       |              |         |      |
| 3904301000 | VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS                     | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3904309000 | OTHER VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS                                                                                         | 0         | 0        |              |         |      |
| 3904400000 | OTHER VINYL CHLORIDE COPOLYMERS, IN PRIMARY FORMS                                                                                                       | 0         | 0        |              |         |      |
| 3904500000 | VINYLDENE CHLORIDE POLYMERS, IN PRIMARY FORMS                                                                                                           | 0         | 0        |              |         |      |
| 3904610000 | POLYTETRAFLUOROETHYLENE, IN PRIMARY FORMS                                                                                                               | 0         | 0        |              |         |      |
| 3904690000 | OTHER FLUOROPOLYMERS, IN PRIMARY FORMS                                                                                                                  | 0         | 0        |              |         |      |
| 3904900000 | OTHER POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS                                                                      | 0         | 0        |              |         |      |
| 3905120000 | POLY(VINYL ACETATE), IN AQUEOUS DISPERSION, IN PRIMARY FORMS                                                                                            | 9         | 10       |              |         |      |
| 3905190000 | OTHER POLY(VINYL ACETATE), IN PRIMARY FORMS                                                                                                             | 0         | 0        |              |         |      |
| 3905210000 | VINYL ACETATE COPOLYMERS, IN AQUEOUS DISPERSION, IN PRIMARY FORMS                                                                                       | 9         | 10       |              |         |      |
| 3905290000 | OTHER VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS                                                                                                        | 9         | 5        |              |         |      |
| 3905300000 | POLY(VINYL ALCOHOL), WHETHER OR NOT CONTAINING UNHYDROLYSED ACETATE GROUPS, IN PRIMARY FORMS                                                            | 0         | 0        |              |         |      |
| 3905910000 | COPOLYMERS, IN PRIMARY FORMS                                                                                                                            | 0         | 0        |              |         |      |
| 3905991000 | POLYVINYL BUTYRAL, IN PRIMARY FORMS                                                                                                                     | 0         | 0        |              |         |      |
| 3905992000 | POLYVINYL PYRROLIDONE, IN PRIMARY FORMS                                                                                                                 | 0         | 0        |              |         |      |
| 3905999000 | OTHER POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS, IN PRIMARY FORMS                                      | 0         | 0        |              |         |      |
| 3906100000 | POLY(METHYL METHACRYLATE), IN PRIMARY FORMS                                                                                                             | 0         | 0        |              |         |      |
| 3906901000 | POLYACRYLONITRILE, IN PRIMARY FORMS                                                                                                                     | 0         | 0        |              |         |      |
| 3906902100 | SODIUM POLYACRYLATE, CAPABLE OF ABSORBING 1 % BY WEIGHT OF AN AQUEOUS SOLUTION OF SODIUM CHLORIDE TWENTY OR MORE TIMES ITS OWN WEIGHT, IN PRIMARY FORMS | 9         | 0        |              |         |      |
| 3906902900 | OTHER POLYACRYLATES OF SODIUM OR POTASSIUM, IN PRIMARY FORMS                                                                                            | 9         | 0        |              |         |      |
| 3906909000 | OTHER ACRYLIC POLYMERS, IN PRIMARY FORMS                                                                                                                | 9         | 10       |              |         |      |

| Subheading | Description                                                                | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3907100000 | POLYACETALS, IN PRIMARY FORMS                                              | 0         | 0        |              |         |      |
| 3907201000 | POLYETHYLENE GLYCOL, IN PRIMARY FORMS                                      | 0         | 0        |              |         |      |
| 3907202000 | POLYPROPYLENE GLYCOL, IN PRIMARY FORMS                                     | 0         | 0        |              |         |      |
| 3907203000 | POLYETHER POLYOLS DERIVED FROM PROPYLENE OXIDE, IN PRIMARY FORMS           | 0         | 0        |              |         |      |
| 3907209000 | OTHER POLYETHERS, IN PRIMARY FORMS                                         | 0         | 0        |              |         |      |
| 3907301000 | LIQUID EPOXIDE RESINS, IN PRIMARY FORMS                                    | 0         | 0        |              |         |      |
| 3907309000 | OTHER EPOXIDE RESINS, IN PRIMARY FORMS                                     | 0         | 0        |              |         |      |
| 3907400000 | POLYCARBONATES, IN PRIMARY FORMS                                           | 0         | 0        |              |         |      |
| 3907500000 | ALKYD RESINS, IN PRIMARY FORMS                                             | 9         | 10       |              |         |      |
| 3907601000 | POLY(ETHYLENE TEREPHTHALATE) CONTAINING TITANIUM DIOXIDE, IN PRIMARY FORMS | 0         | 0        |              |         |      |
| 3907609000 | OTHER POLY(ETHYLENE TEREPHTHALATE), IN PRIMARY FORMS                       | 0         | 0        |              |         |      |
| 3907700000 | POLY(LACTIC ACID), IN PRIMARY FORMS                                        | 0         | 0        |              |         |      |
| 3907910000 | OTHER UNSATURATED POLYESTERS, IN PRIMARY FORMS                             | 0         | 0        |              |         |      |
| 3907990000 | OTHER POLYESTERS, IN PRIMARY FORMS                                         | 0         | 0        |              |         |      |
| 3908101000 | POLYAMIDE-6 (POLYCAPROLACTAM), IN PRIMARY FORMS                            | 0         | 0        |              |         |      |
| 3908109000 | POLYAMIDE -11, -12, -6.6, -6.9, -6.10 OR -6.12, IN PRIMARY FORMS           | 0         | 0        |              |         |      |
| 3908900000 | OTHER POLYAMIDES, IN PRIMARY FORMS                                         | 9         | 10       |              |         |      |
| 3909101000 | UREA FORMALDEHYDE MOULDING POWDERS, IN PRIMARY FORMS                       | 0         | 0        |              |         |      |
| 3909109000 | OTHER UREA RESINS; THIOUREA RESINS, IN PRIMARY FORMS                       | 0         | 0        |              |         |      |
| 3909201000 | MELAMINE FORMALDEHYDE, IN PRIMARY FORMS                                    | 0         | 0        |              |         |      |
| 3909209000 | OTHER MELAMINE RESINS, IN PRIMARY FORMS                                    | 0         | 0        |              |         |      |
| 3909300000 | OTHER AMINO-RESINS, IN PRIMARY FORMS                                       | 9         | 10       |              |         |      |
| 3909400000 | PHENOLIC RESINS, IN PRIMARY FORMS                                          | 0         | 0        |              |         |      |
| 3909500000 | POLYURETHANES, IN PRIMARY FORMS                                            | 9         | 10       |              |         |      |
| 3910001000 | DISPERSIONS (EMULSIONS OR SUSPENSIONS) OR SOLUTIONS                        | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3910009000 | OTHER SILICONES, IN PRIMARY FORMS                                                                                                          | 0         | 0        |              |         |      |
| 3911101000 | COUMARONE-INDENE RESINS, IN PRIMARY FORMS                                                                                                  | 0         | 0        |              |         |      |
| 3911109000 | PETROLEUM RESINS, COUMARONE OR INDENE RESINS AND POLYTERPENES, IN PRIMARY FORMS                                                            | 0         | 0        |              |         |      |
| 3911900000 | POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS | 0         | 0        |              |         |      |
| 3912110000 | NON-PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS                                                                                       | 0         | 0        |              |         |      |
| 3912120000 | PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS                                                                                           | 0         | 0        |              |         |      |
| 3912201000 | COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS                                                | 0         | 0        |              |         |      |
| 3912209000 | OTHER CELLULOSE NITRATES OTHER THAN COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS            | 0         | 0        |              |         |      |
| 3912310000 | CARBOXYMETHYLCELLULOSE AND ITS SALTS, IN PRIMARY FORMS                                                                                     | 0         | 0        |              |         |      |
| 3912390010 | NON-PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS                                                                                         | 0         | 0        |              |         |      |
| 3912390020 | PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS                                                                                             | 0         | 0        |              |         |      |
| 3912900000 | OTHER CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS                                    | 0         | 0        |              |         |      |
| 3913100000 | ALGINIC ACID, ITS SALTS AND ESTERS, IN PRIMARY FORMS                                                                                       | 0         | 0        |              |         |      |
| 3913901000 | CHLORINATED RUBBER, IN PRIMARY FORMS                                                                                                       | 0         | 0        |              |         |      |
| 3913903000 | OTHER CHEMICAL DERIVATIVES OF NATURAL RUBBER, IN PRIMARY FORMS                                                                             | 0         | 0        |              |         |      |
| 3913904000 | OTHER MODIFIED NATURAL POLYMERS, IN PRIMARY FORMS                                                                                          | 0         | 0        |              |         |      |
| 3913909000 | OTHER NATURAL POLYMERS AND MODIFIED NATURAL POLYMERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS                                | 0         | 0        |              |         |      |
| 3914000000 | ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 3913, IN PRIMARY FORMS                                                               | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3915100000 | WASTE, PARINGS AND SCRAP OF POLYMERS OF ETHYLENE                                                                                 | 9         | 10       |              |         |      |
| 3915200000 | WASTE, PARINGS AND SCRAP OF POLYMERS OF STYRENE                                                                                  | 9         | 10       |              |         |      |
| 3915300000 | WASTE, PARINGS AND SCRAP OF POLYMERS OF VINYL CHLORIDE                                                                           | 9         | 10       |              |         |      |
| 3915900000 | WASTE, PARINGS AND SCRAP OF OTHER PLASTICS                                                                                       | 9         | 10       |              |         |      |
| 3916100000 | MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF ETHYLENE       | 9         | 10       |              |         |      |
| 3916200000 | MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF VINYL CHLORIDE | 9         | 10       |              |         |      |
| 3916900000 | MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF OTHER PLASTICS             | 9         | 10       |              |         |      |
| 3917100000 | ARTIFICIAL GUTS OF HARDENED PROTEIN OR OF CELLULOSIC MATERIALS                                                                   | 0         | 0        |              |         |      |
| 3917211000 | RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                          | 0         | 0        |              |         |      |
| 3917219000 | OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE                                                                      | 0         | 0        |              |         |      |
| 3917220000 | RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF PROPYLENE                                                                           | 0         | 0        |              |         |      |
| 3917231000 | RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                    | 0         | 0        |              |         |      |
| 3917239000 | OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE                                                                | 0         | 0        |              |         |      |
| 3917291000 | RIGID TUBES, PIPES AND HOSES, OF VULCANISED FIBRE                                                                                | 9         | 0        |              |         |      |
| 3917299100 | RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                                | 0         | 0        |              |         |      |
| 3917299900 | OTHER RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS                                                                            | 0         | 0        |              |         |      |
| 3917310000 | FLEXIBLE TUBES OF PLASTIC, PIPES AND HOSES, HAVING A MINIMUM BURST PRESSURE OF 27,6 MPA                                          | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3917321000 | ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS                                                  | 0         | 0        |              |         |      |
| 3917329100 | PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                                           | 0         | 0        |              |         |      |
| 3917329900 | OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS, OTHER THAN ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10 | 9         | 10       |              |         |      |
| 3917331000 | PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                                           | 0         | 0        |              |         |      |
| 3917339000 | OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS                                                                        | 0         | 0        |              |         |      |
| 3917391000 | OTHER PLASTIC TUBES, PIPES AND HOSES, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE                                                                                                | 0         | 0        |              |         |      |
| 3917399000 | OTHER TUBES OF PLASTIC, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS                                                                     | 0         | 0        |              |         |      |
| 3917400000 | ACCESSORIES FOR TUBES, PIPES AND HOSES OF PLASTIC                                                                                                                                     | 0         | 0        |              |         |      |
| 3918101000 | FLOOR COVERINGS OF POLYMERS OF VINYL CHLORIDE                                                                                                                                         | 0         | 0        |              |         |      |
| 3918109000 | WALL OR CEILING COVERINGS OF POLYMERS OF VINYL CHLORIDE                                                                                                                               | 0         | 0        |              |         |      |
| 3918901000 | FLOOR COVERINGS OF OTHER PLASTICS                                                                                                                                                     | 0         | 0        |              |         |      |
| 3918909000 | WALL AND CEILING COVERINGS OF OTHER PLASTICS                                                                                                                                          | 0         | 0        |              |         |      |
| 3919100000 | SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, IN ROLLS OF A WIDTH NOT EXCEEDING 20 CM                                                     | 9         | 10       |              |         |      |
| 3919901100 | SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, IN ROLLS OF A WIDTH NOT EXCEEDING 1 M, BUT MORE THAN 20 CM                      | 9         | 10       |              |         |      |
| 3919901900 | SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, OTHER THAN IN ROLLS OF A WIDTH MORE THAN 1 M                                    | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3919909000 | SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS                                                                                                                                                          | 9         | 10       |              |         |      |
| 3920100000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF ETHYLENE                                                                      | 9         | 10       |              |         |      |
| 3920201000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF METALLISED POLYPROPYLENE OF A THICKNESS NOT EXCEEDING 25 MICRONS                          | 9         | 10       |              |         |      |
| 3920209000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF PROPYLENE                                                               | 9         | 10       |              |         |      |
| 3920301000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OF A THICKNESS NOT EXCEEDING 5 MM                                    | 9         | 5        |              |         |      |
| 3920309000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OTHER THAN OF A THICKNESS NOT EXCEEDING 5 MM                   | 9         | 10       |              |         |      |
| 3920430000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE, CONTAINING BY WEIGHT NOT LESS THAN 6 % OF PLASTICISERS. | 9         | 10       |              |         |      |
| 3920490000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE.                                                         | 9         | 10       |              |         |      |
| 3920510000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(METHYL METHACRYLATE)                                                                 | 9         | 10       |              |         |      |
| 3920590000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER ACRYLIC POLYMERS                                                                    | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3920610000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYCARBONATES                                          | 0         | 0        |              |         |      |
| 3920620000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(ETHYLENE TEREPHTHALATE)                            | 0         | 0        |              |         |      |
| 3920630000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF UNSATURATED POLYESTERS                                  | 9         | 10       |              |         |      |
| 3920690000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER POLYESTERS                                        | 0         | 0        |              |         |      |
| 3920710000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF REGENERATED CELLULOSE                                   | 0         | 0        |              |         |      |
| 3920730000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF CELLULOSE ACETATE                                       | 0         | 0        |              |         |      |
| 3920790000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER CELLULOSE DERIVATIVES                             | 0         | 0        |              |         |      |
| 3920911000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL) FOR THE MANUFACTURE OF SAFETY GLASS | 9         | 0        |              |         |      |
| 3920919000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL)                               | 9         | 5        |              |         |      |
| 3920920000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYAMIDES                                              | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                             | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3920930000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF AMINO-RESINS    | 0         | 0        |              |         |      |
| 3920940000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF PHENOLIC RESINS | 0         | 0        |              |         |      |
| 3920990000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER PLASTICS  | 0         | 0        |              |         |      |
| 3921110000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF STYRENE                                                                                       | 9         | 10       |              |         |      |
| 3921120000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF VINYL CHLORIDE                                                                                | 9         | 10       |              |         |      |
| 3921130000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF POLYURETHANE                                                                                             | 9         | 10       |              |         |      |
| 3921140000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF REGENERATED CELLULOSE                                                                                    | 0         | 0        |              |         |      |
| 3921191000 | SHEETS OF A MIXTURE OF POLYETHYLENE AND POLYPROPYLENE, BACKED WITH NONWOVENS OF POLYPROPYLENE                                                                           | 9         | 10       |              |         |      |
| 3921199000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF OTHER PLASTICS                                                                                      | 9         | 10       |              |         |      |
| 3921901000 | PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, OBTAINED BY LAMINATING SHEETS OF PAPER                                                                               | 9         | 10       |              |         |      |
| 3921909000 | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS                                                                                                                 | 9         | 10       |              |         |      |
| 3922101000 | BATHS OF PLASTIC REINFORCED WITH FIBREGLASS                                                                                                                             | 9         | 10       |              |         |      |
| 3922109000 | SHOWERS, SINKS AND WASH BASINS, OF PLASTICS                                                                                                                             | 0         | 0        |              |         |      |
| 3922200000 | LAVATORY SEATS AND COVERS, OF PLASTIC                                                                                                                                   | 0         | 0        |              |         |      |
| 3922900000 | BIDETS, LAVATORY PANS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS                                                                                         | 0         | 0        |              |         |      |
| 3923101000 | BOXES, CASES, CRATES AND SIMILAR ARTICLES FOR CASSETTES, CDS, DVDS AND THE LIKE                                                                                         | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                 | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3923109000 | OTHER BOXES, CASES, CRATES AND SIMILAR ARTICLES                                                                                             | 9         | 10       |              |         |      |
| 3923210000 | SACKS AND BAGS (INCLUDING CONES) OF POLYMERS OF ETHYLENE                                                                                    | 9         | 10       |              |         |      |
| 3923291000 | BLOOD COLLECTING POUCHES                                                                                                                    | 9         | 5        |              |         |      |
| 3923292000 | POUCHES FOR PARENTERAL SOLUTIONS                                                                                                            | 9         | 10       |              |         |      |
| 3923299000 | OTHER SACKS AND BAGS (INCLUDING CONES) OF OTHER PLASTICS                                                                                    | 9         | 10       |              |         |      |
| 3923301000 | CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES OF A CAPACITY OF 18,9 L (5 GALLONS) OR MORE                                                   | 9         | 10       |              |         |      |
| 3923302000 | PREFORMS                                                                                                                                    | 9         | 10       |              |         |      |
| 3923309000 | OTHER CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES                                                                                         | 9         | 10       |              |         |      |
| 3923401000 | CASSETTES NOT CONTAINING TAPE                                                                                                               | 9         | 5        |              |         |      |
| 3923409000 | OTHER SPOOLS, COPS, BOBBINS AND SIMILAR SUPPORTS                                                                                            | 9         | 10       |              |         |      |
| 3923501000 | SILICONE STOPPERS                                                                                                                           | 9         | 5        |              |         |      |
| 3923509000 | OTHER STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS                                                                                  | 9         | 10       |              |         |      |
| 3923900000 | OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS                                                                          | 9         | 10       |              |         |      |
| 3924101000 | BABIES' FEEDING BOTTLES, OF PLASTICS                                                                                                        | 9         | 10       |              |         |      |
| 3924109000 | OTHER CROCKERY AND OTHER TABLEWARE AND KITCHENWARE, OF PLASTICS                                                                             | 9         | 10       |              |         |      |
| 3924900000 | OTHER CROCKERY AND OTHER HOUSEHOLD ARTICLES AND HYGIENIC AND TOILET ARTICLES, OF PLASTICS, EXCLUDING TABLEWARE AND KITCHENWARE, OF PLASTICS | 9         | 10       |              |         |      |
| 3925100000 | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, OF A CAPACITY EXCEEDING 300 LITRES, OF PLASTICS                                             | 0         | 0        |              |         |      |
| 3925200000 | DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS, OF PLASTICS                                                                                 | 0         | 0        |              |         |      |
| 3925300000 | SHUTTERS, BLINDS (INCLUDING VENETIAN BLINDS) AND SIMILAR ARTICLES AND PARTS AND FITTINGS THEREOF, OF PLASTICS                               | 0         | 0        |              |         |      |
| 3925900000 | OTHER BUILDERS' WARE OF PLASTICS                                                                                                            | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 3926100000 | OFFICE OR SCHOOL SUPPLIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                           | 9         | 10       |              |         |      |
| 3926200000 | ARTICLES OF APPAREL AND CLOTHING (ACCESSORIES), INCLUDING GLOVES, MITTENS AND MITTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14 | 9         | 10       |              |         |      |
| 3926300000 | FITTINGS FOR FURNITURE, COACHWORK OR THE LIKE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                       | 9         | 10       |              |         |      |
| 3926400000 | STATUETTES AND OTHER ORNAMENTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                      | 9         | 10       |              |         |      |
| 3926901000 | BUOYS AND FLOATS FOR FISHING NETS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                   | 9         | 5        |              |         |      |
| 3926902000 | STAYS AND SIMILAR ITEMS FOR CORSETS, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14   | 9         | 10       |              |         |      |
| 3926903000 | SCREWS, BOLTS, RINGS AND SIMILAR FITTINGS FOR GENERAL USE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                           | 9         | 10       |              |         |      |
| 3926904000 | GASKETS OR WASHERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                                  | 9         | 10       |              |         |      |
| 3926906000 | NOISE ATTENUATION PROTECTORS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                        | 9         | 5        |              |         |      |
| 3926907000 | SPECIAL MASKS FOR PROTECTING WORKERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                | 9         | 5        |              |         |      |
| 3926909010 | VULCANISED FIBRE IN SHAPES OTHER THAN SQUARE OR RECTANGULAR, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                         | 9         | 10       |              |         |      |
| 3926909090 | OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14                                                                       | 9         | 10       |              |         |      |
| 4001100000 | NATURAL RUBBER LATEX, WHETHER OR NOT PRE-VULCANISED                                                                                                         | 0         | 0        |              |         |      |
| 4001210000 | SMOKED SHEETS OF NATURAL RUBBER                                                                                                                             | 0         | 0        |              |         |      |
| 4001220000 | TECHNICALLY SPECIFIED NATURAL RUBBER (TSNR), OTHER THAN LATEX                                                                                               | 0         | 0        |              |         |      |
| 4001291000 | CREPE SHEETS, OF RUBBER                                                                                                                                     | 0         | 0        |              |         |      |

| Subheading | Description                                                                                   | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4001292000 | RE-AGGLOMERATED RUBBER GRANULES                                                               | 0         | 0        |              |         |      |
| 4001299000 | NATURAL RUBBER IN OTHER FORMS, OTHER THAN LATEX                                               | 0         | 0        |              |         |      |
| 4001300000 | BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS                                | 0         | 0        |              |         |      |
| 4002111000 | LATEX OF STYRENE-BUTADIENE RUBBER (SBR)                                                       | 0         | 0        |              |         |      |
| 4002112000 | LATEX OF CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR)                                         | 0         | 0        |              |         |      |
| 4002191100 | STYRENE-BUTADIENE RUBBER (SBR), IN PRIMARY FORMS                                              | 0         | 0        |              |         |      |
| 4002191200 | STYRENE-BUTADIENE RUBBER (SBR), IN PLATES, SHEETS OR STRIP                                    | 0         | 0        |              |         |      |
| 4002192100 | CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PRIMARY FORMS                                | 0         | 0        |              |         |      |
| 4002192200 | CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PLATES, SHEETS OR STRIP                      | 0         | 0        |              |         |      |
| 4002201000 | LATEX OF BUTADIENE RUBBER (BR)                                                                | 0         | 0        |              |         |      |
| 4002209100 | OTHER BUTADIENE RUBBER (BR) IN PRIMARY FORMS, OTHER THAN LATEX                                | 0         | 0        |              |         |      |
| 4002209200 | BUTADIENE RUBBER (BR), IN PLATES, SHEETS OR STRIP                                             | 0         | 0        |              |         |      |
| 4002311000 | LATEX OF ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR)                                              | 0         | 0        |              |         |      |
| 4002319100 | OTHER ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR) IN PRIMARY FORMS, OTHER THAN LATEX              | 0         | 0        |              |         |      |
| 4002319200 | ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR), IN PLATES, SHEETS OR STRIP                           | 0         | 0        |              |         |      |
| 4002391000 | LATEX OF HALOGENATED ISOBUTENE-ISOPRENE RUBBER (BIIR OR CIIR)                                 | 0         | 0        |              |         |      |
| 4002399100 | OTHER HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR) IN PRIMARY FORMS, OTHER THAN LATEX | 0         | 0        |              |         |      |
| 4002399200 | HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR), IN PLATES, SHEETS OR STRIP              | 0         | 0        |              |         |      |
| 4002410000 | LATEX OF CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR)                                            | 0         | 0        |              |         |      |
| 4002491000 | OTHER CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR) IN PRIMARY FORMS, OTHER THAN LATEX            | 0         | 0        |              |         |      |
| 4002492000 | CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR), IN PLATES, SHEETS OR STRIP                         | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                               | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4002510000 | LATEX OF ACRYLONITRILE-BUTADIENE RUBBER (NBR)                                                                             | 0         | 0        |              |         |      |
| 4002591000 | OTHER ACRYLONITRILE-BUTADIENE RUBBER (NBR) IN PRIMARY FORMS, OTHER THAN LATEX                                             | 0         | 0        |              |         |      |
| 4002592000 | ACRYLONITRILE-BUTADIENE RUBBER (NBR), IN PLATES, SHEETS OR STRIP                                                          | 0         | 0        |              |         |      |
| 4002601000 | LATEX OF ISOPRENE RUBBER (IR)                                                                                             | 0         | 0        |              |         |      |
| 4002609100 | OTHER ISOPRENE RUBBER (IR) IN PRIMARY FORMS, OTHER THAN LATEX                                                             | 0         | 0        |              |         |      |
| 4002609200 | ISOPRENE RUBBER (IR), IN PLATES, SHEETS OR STRIP                                                                          | 0         | 0        |              |         |      |
| 4002701000 | LATEX OF ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM)                                                            | 0         | 0        |              |         |      |
| 4002709100 | OTHER ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PRIMARY FORMS, OTHER THAN LATEX                           | 0         | 0        |              |         |      |
| 4002709200 | ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PLATES, SHEETS OR STRIP                                         | 0         | 0        |              |         |      |
| 4002800000 | MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP | 0         | 0        |              |         |      |
| 4002910000 | LATEX OF OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS (FOR EXAMPLE, ACRYLONITRILE-ISOPRENE RUBBER (NIR))          | 0         | 0        |              |         |      |
| 4002991010 | LATEX OF FACTICE DERIVED FROM OILS                                                                                        | 0         | 0        |              |         |      |
| 4002991090 | OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS, OTHER THAN LATEX                                  | 0         | 0        |              |         |      |
| 4002992000 | OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PLATES, SHEETS OR STRIP                                          | 0         | 0        |              |         |      |
| 4003000000 | RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.                                                          | 0         | 0        |              |         |      |
| 4004000000 | WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM                   | 9         | 10       |              |         |      |
| 4005100000 | COMPOUNDED RUBBER, UNVULCANISED, COMPOUNDED WITH CARBON BLACK OR SILICA                                                   | 0         | 0        |              |         |      |
| 4005200010 | SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00, AMMONIACAL, FOR SEALING CONTAINERS                      | 9         | 10       |              |         |      |
| 4005200090 | OTHER SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00 AND AMMONIACAL, FOR SEALING CONTAINERS             | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                      | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4005911000 | CHEWING GUM BASE, IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED                                                                | 0         | 0        |              |         |      |
| 4005919000 | OTHER PLATES, SHEETS AND STRIP OF COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE                                                   | 9         | 10       |              |         |      |
| 4005991000 | OTHER CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED                                               | 9         | 0        |              |         |      |
| 4005999000 | OTHER COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP                                       | 9         | 5        |              |         |      |
| 4006100000 | "CAMEL-BACK" STRIPS FOR RETREADING RUBBER TYRES, OF UNVULCANISED RUBBER                                                                          | 9         | 10       |              |         |      |
| 4006900000 | OTHER FORMS (FOR EXAMPLE, RODS AND TUBES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER, OTHER THAN PROFILE SHAPES         | 9         | 5        |              |         |      |
| 4007000000 | RUBBER THREAD AND CORD VULCANISED                                                                                                                | 0         | 0        |              |         |      |
| 4008111000 | PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS                                 | 9         | 10       |              |         |      |
| 4008112000 | PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, COMBINED WITH OTHER MATERIALS                                     | 9         | 10       |              |         |      |
| 4008190000 | RODS AND PROFILE SHAPES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER                                                                     | 9         | 10       |              |         |      |
| 4008211000 | PLATES, SHEETS AND STRIP OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS                             | 9         | 10       |              |         |      |
| 4008212100 | PRINTERS' BLANKETS OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS                                                                         | 0         | 0        |              |         |      |
| 4008212900 | OTHER PLATES, SHEETS AND STRIP OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS, OTHER THAN PRINTERS' BLANKETS                              | 9         | 10       |              |         |      |
| 4008290000 | RODS AND PROFILE SHAPES OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER                                                                 | 9         | 5        |              |         |      |
| 4009110000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS | 9         | 10       |              |         |      |
| 4009120000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS    | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4009210000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITHOUT FITTINGS                       | 9         | 10       |              |         |      |
| 4009220000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITH FITTINGS                          | 9         | 10       |              |         |      |
| 4009310000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITHOUT FITTINGS           | 9         | 10       |              |         |      |
| 4009320000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITH FITTINGS              | 9         | 10       |              |         |      |
| 4009410000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS                  | 9         | 10       |              |         |      |
| 4009420000 | TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS                     | 9         | 10       |              |         |      |
| 4010110000 | CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH METAL                                                                                   | 0         | 0        |              |         |      |
| 4010120000 | CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH TEXTILE MATERIALS                                                                       | 0         | 0        |              |         |      |
| 4010191000 | CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH PLASTICS                                                                                | 0         | 0        |              |         |      |
| 4010199000 | OTHER CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER                                                                                                         | 0         | 0        |              |         |      |
| 4010310000 | ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM             | 0         | 0        |              |         |      |
| 4010320000 | ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM  | 0         | 0        |              |         |      |
| 4010330000 | ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM            | 0         | 0        |              |         |      |
| 4010340000 | ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4010350000 | ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 150 CM                                                                                                 | 0         | 0        |              |         |      |
| 4010360000 | ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 150 CM BUT NOT EXCEEDING 198 CM                                                                                                | 0         | 0        |              |         |      |
| 4010390000 | OTHER TRANSMISSION BELTS OR BELTING                                                                                                                                                             | 0         | 0        |              |         |      |
| 4011101000 | RADIAL OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)                                                                                                                | 0         | 0        |              |         |      |
| 4011109000 | OTHER OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)                                                                                                                 | 0         | 0        |              |         |      |
| 4011201000 | RADIAL OF THE KIND USED ON BUSES OR LORRIES                                                                                                                                                     | 0         | 0        |              |         |      |
| 4011209000 | NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BUSES OR LORRIES                                                                                                                              | 0         | 0        |              |         |      |
| 4011300000 | NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AIRCRAFT                                                                                                                                      | 0         | 0        |              |         |      |
| 4011400000 | NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON MOTORCYCLES                                                                                                                                   | 0         | 0        |              |         |      |
| 4011500000 | NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BICYCLES                                                                                                                                      | 0         | 0        |              |         |      |
| 4011610000 | NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES                                                      | 0         | 0        |              |         |      |
| 4011620000 | NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM | 0         | 0        |              |         |      |
| 4011630000 | NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM     | 0         | 0        |              |         |      |
| 4011690000 | OTHER NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD                                                                                                                  | 0         | 0        |              |         |      |
| 4011920000 | OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES                                                                                          | 0         | 0        |              |         |      |
| 4011930000 | OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM                                     | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                         | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4011940000 | OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM                             | 0         | 0        |              |         |      |
| 4011990000 | OTHER NEW PNEUMATIC TYRES, OF RUBBER                                                                                                                                                | 0         | 0        |              |         |      |
| 4012110000 | RETREADED PNEUMATIC TYRES, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)                                                                                  | 0         | 0        |              |         |      |
| 4012120000 | RETREADED PNEUMATIC TYRES, OF A KIND USED ON BUSES OR LORRIES                                                                                                                       | 0         | 0        |              |         |      |
| 4012130000 | RETREADED PNEUMATIC TYRES, OF A KIND USED ON AIRCRAFT                                                                                                                               | 0         | 0        |              |         |      |
| 4012190000 | OTHER RETREADED PNEUMATIC TYRES, OF                                                                                                                                                 | 0         | 0        |              |         |      |
| 4012200000 | USED PNEUMATIC TYRES                                                                                                                                                                | 0         | 0        |              |         |      |
| 4012901000 | TYRE FLAPS                                                                                                                                                                          | 0         | 0        |              |         |      |
| 4012902000 | SOLID TYRES                                                                                                                                                                         | 0         | 0        |              |         |      |
| 4012903000 | CUSHION TYRES                                                                                                                                                                       | 0         | 0        |              |         |      |
| 4012904100 | TYRE TREADS, FOR RETREADING                                                                                                                                                         | 0         | 0        |              |         |      |
| 4012904900 | OTHER TYRE TREADS                                                                                                                                                                   | 0         | 0        |              |         |      |
| 4013100000 | INNER TUBES, OF RUBBER, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS), BUSES OR LORRIES                                                                   | 0         | 0        |              |         |      |
| 4013200000 | INNER TUBES, OF RUBBER, OF A KIND USED ON BICYCLES                                                                                                                                  | 0         | 0        |              |         |      |
| 4013900000 | OTHER INNER TUBES OF RUBBER (FOR EXAMPLE, FOR MOTORCYCLES)                                                                                                                          | 0         | 0        |              |         |      |
| 4014100000 | SHEATH CONTRACEPTIVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                                                                                   | 9         | 0        |              |         |      |
| 4014900000 | OTHER HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER, OTHER THAN SHEATH CONTRACEPTIVES | 9         | 10       |              |         |      |
| 4015110000 | SURGICAL GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                                                                                         | 9         | 10       |              |         |      |
| 4015191000 | RADIATION-ABSORBING GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                                                                              | 9         | 0        |              |         |      |
| 4015199000 | OTHER GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, OTHER THAN SURGICAL OR RADIATION-ABSORBING                                                                                | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4015901000 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, RADIATION-ABSORBING         | 9         | 0        |              |         |      |
| 4015902000 | DIVING SUITS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                              | 9         | 0        |              |         |      |
| 4015909000 | OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, GIRDLES) | 9         | 10       |              |         |      |
| 4016100000 | OTHER ARTICLES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER                                                   | 9         | 10       |              |         |      |
| 4016910000 | FLOOR COVERINGS AND MATS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                  | 9         | 10       |              |         |      |
| 4016920000 | ERASERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                                   | 9         | 5        |              |         |      |
| 4016930000 | GASKETS, WASHERS AND OTHER SEALS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                          | 9         | 10       |              |         |      |
| 4016940000 | BOAT AND DOCK FENDERS, WHETHER OR NOT INFLATABLE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER                         | 9         | 0        |              |         |      |
| 4016951000 | INFLATABLE TANKS, WHETHER OR NOT COLLAPSIBLE (CONTAINERS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER                | 9         | 0        |              |         |      |
| 4016952000 | BAGS FOR MACHINES FOR VULCANIZING AND RETREADING TYRES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER                   | 9         | 0        |              |         |      |
| 4016959000 | OTHER INFLATABLE ARTICLES (FOR EXAMPLE, CUSHIONS) OF VULCANISED RUBBER OTHER THAN HARD RUBBER                         | 9         | 10       |              |         |      |
| 4016991000 | OTHER ARTICLES FOR TECHNICAL USE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                         | 9         | 10       |              |         |      |
| 4016992100 | DUSTGUARDS FOR AXLE SHAFTS                                                                                            | 0         | 0        |              |         |      |
| 4016992900 | OTHER PARTS AND ACCESSORIES FOR THE TRANSPORT EQUIPMENT OF SECTION XVII NOT ELSEWHERE SPECIFIED OR INCLUDED           | 0         | 0        |              |         |      |
| 4016993000 | CORKS AND STOPPERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                        | 9         | 10       |              |         |      |
| 4016994000 | PATCHES FOR REPAIRING INNER TUBES AND TYRES OF VULCANISED RUBBER OTHER THAN HARD RUBBER                               | 9         | 10       |              |         |      |
| 4016996000 | PRINTERS' BLANKETS OF VULCANISED RUBBER OTHER THAN HARD RUBBER                                                        | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4016999000 | OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, LETTERS, NUMBERS AND THE LIKE FOR STAMPS)                                                                                              | 9         | 10       |              |         |      |
| 4017000000 | HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER                                                                                                             | 9         | 5        |              |         |      |
| 4101200000 | WHOLE HIDES AND SKINS, OF A WEIGHT PER SKIN NOT EXCEEDING 8 KG WHEN SIMPLY DRIED, 10 KG WHEN DRY-SALTED, OR 16 KG WHEN FRESH, WET- SALTED OR OTHERWISE PRESERVED                                                | 9         | 0        |              |         |      |
| 4101500000 | WHOLE HIDES AND SKINS, OF A WEIGHT EXCEEDING 16 KG                                                                                                                                                              | 9         | 0        |              |         |      |
| 4101900000 | OTHER, INCLUDING BUTTS, BENDS AND BELLIES                                                                                                                                                                       | 9         | 0        |              |         |      |
| 4102100000 | RAW SKINS OF SHEEP OR LAMBS, WITH WOOL ON                                                                                                                                                                       | 9         | 0        |              |         |      |
| 4102210000 | RAW SKINS OF SHEEP OR LAMBS, PICKLED                                                                                                                                                                            | 0         | 0        |              |         |      |
| 4102290000 | OTHER RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER          | 0         | 0        |              |         |      |
| 4103200000 | RAW HIDES AND SKINS OF REPTILES (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER | 9         | 0        |              |         |      |
| 4103300000 | RAW HIDES AND SKINS OF SWINE (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER    | 9         | 5        |              |         |      |
| 4103900000 | OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER       | 9         | 0        |              |         |      |
| 4104110000 | HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE), FULL GRAINS, UNSPLIT; GRAIN SPLITS                                                                      | 9         | 0        |              |         |      |
| 4104190000 | OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE)                                                                                                    | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4104410000 | HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST), FULL GRAINS, UNSPLIT; GRAIN SPLITS | 9         | 5        |              |         |      |
| 4104490000 | OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST)                               | 9         | 5        |              |         |      |
| 4105100000 | SKINS OF SHEEP OR LAMBS, IN THE WET STATE (INCLUDING WET-BLUE)                                                                | 9         | 0        |              |         |      |
| 4105300000 | SKINS OF SHEEP OR LAMBS, IN THE DRY STATE (CRUST)                                                                             | 9         | 5        |              |         |      |
| 4106210000 | HIDES AND SKINS OF GOATS OR KIDS, IN THE WET STATE (INCLUDING WET-BLUE)                                                       | 9         | 0        |              |         |      |
| 4106220000 | HIDES AND SKINS OF GOATS OR KIDS, IN THE DRY STATE (CRUST)                                                                    | 9         | 5        |              |         |      |
| 4106310000 | HIDES AND SKINS OF SWINE, IN THE WET STATE (INCLUDING WET-BLUE)                                                               | 0         | 0        |              |         |      |
| 4106320000 | HIDES AND SKINS OF SWINE, IN THE DRY STATE (CRUST)                                                                            | 0         | 0        |              |         |      |
| 4106400000 | HIDES AND SKINS OF REPTILES                                                                                                   | 9         | 0        |              |         |      |
| 4106910000 | OTHER HIDES AND SKINS, IN THE WET STATE (INCLUDING WET-BLUE)                                                                  | 0         | 0        |              |         |      |
| 4106920000 | OTHER HIDES AND SKINS, IN THE DRY STATE (CRUST)                                                                               | 0         | 0        |              |         |      |
| 4107110000 | WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, FULL GRAINS, UNSPLIT                        | 9         | 10       |              |         |      |
| 4107120000 | WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, GRAIN SPLITS                                | 9         | 10       |              |         |      |
| 4107190000 | OTHER WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED                                        | 9         | 10       |              |         |      |
| 4107910000 | OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS, FULL GRAINS, UNSPLIT       | 9         | 10       |              |         |      |
| 4107920000 | OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS, GRAIN SPLITS               | 9         | 10       |              |         |      |
| 4107990000 | OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRIED, INCLUDING PARTS                             | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4112000000 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114 | 9         | 5        |              |         |      |
| 4113100000 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF GOATS OR KIDS, WITHOUT HAIR ON                                                           | 9         | 5        |              |         |      |
| 4113200000 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SWINE, WITHOUT HAIR ON                                                                   | 9         | 0        |              |         |      |
| 4113300000 | LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF REPTILES, WITHOUT HAIR ON                                                                | 9         | 5        |              |         |      |
| 4113900000 | OTHER LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, WITHOUT WOOL OR HAIR ON                                                               | 9         | 5        |              |         |      |
| 4114100000 | CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER                                                                                                                                      | 9         | 10       |              |         |      |
| 4114200000 | PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER                                                                                                                      | 9         | 10       |              |         |      |
| 4115100000 | COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS                                                                     | 9         | 5        |              |         |      |
| 4115200000 | PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR                                   | 9         | 5        |              |         |      |
| 4201000000 | SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL                               | 0         | 0        |              |         |      |
| 4202111000 | TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER                                                                       | 9         | 10       |              |         |      |
| 4202119000 | EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER                                     | 9         | 10       |              |         |      |
| 4202121000 | TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS                                                                                           | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                              | Base Rate | Category | Observations | SEA (%) | SPPF |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4202129000 | EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS                             | 9         | 10       |              |         |      |
| 4202190000 | OTHER TRUNKS, SUITCASES, VANITY CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS                                               | 9         | 10       |              |         |      |
| 4202210000 | HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER | 9         | 10       |              |         |      |
| 4202220000 | HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS                     | 9         | 10       |              |         |      |
| 4202290000 | OTHER HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE                                                                       | 9         | 10       |              |         |      |
| 4202310000 | ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER          | 9         | 10       |              |         |      |
| 4202320000 | ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS                              | 9         | 10       |              |         |      |
| 4202390000 | OTHER ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG                                                                                | 9         | 10       |              |         |      |
| 4202911000 | TRAVELLING-BAGS AND RUCKSACKS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER                                                | 9         | 10       |              |         |      |
| 4202919000 | OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER                                     | 9         | 10       |              |         |      |
| 4202920000 | OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS                                                         | 9         | 10       |              |         |      |
| 4202991000 | TRAVELLING-BAGS AND RUCKSACKS, OTHER THAN WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER                                     | 9         | 10       |              |         |      |
| 4202999000 | OTHER CASES, BAGS AND SIMILAR CONTAINERS                                                                                                                 | 9         | 10       |              |         |      |
| 4203100000 | ARTICLES OF APPAREL OF LEATHER OR OF COMPOSITION LEATHER                                                                                                 | 9         | 7        |              |         |      |
| 4203210000 | GLOVES, MITTENS AND MITTS SPECIALLY DESIGNED FOR USE IN SPORTS, OF LEATHER OR OF COMPOSITION LEATHER                                                     | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                    | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4203290000 | OTHER GLOVES, MITTENS AND MITTS OF LEATHER OR OF COMPOSITION LEATHER                                                                                           | 9         | 10       |              |         |      |
| 4203300000 | BELTS AND BANDOLIERS, OF LEATHER OR OF COMPOSITION LEATHER                                                                                                     | 9         | 7        |              |         |      |
| 4203400000 | OTHER CLOTHING ACCESSORIES OF LEATHER OR OF COMPOSITION LEATHER                                                                                                | 9         | 10       |              |         |      |
| 4205001000 | TRANSMISSION BELTS OR BELTING OF LEATHER OR OF COMPOSITION LEATHER                                                                                             | 0         | 0        |              |         |      |
| 4205009010 | ARTICLES FOR TECHNICAL USES OF LEATHER OR OF COMPOSITION LEATHER                                                                                               | 0         | 0        |              |         |      |
| 4205009090 | OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER                                                                                                            | 9         | 10       |              |         |      |
| 4206001000 | CATGUT                                                                                                                                                         | 9         | 0        |              |         |      |
| 4206002000 | SAUSAGE CASINGS                                                                                                                                                | 9         | 0        |              |         |      |
| 4206009000 | OTHER ARTICLES OF GUT (OTHER THAN SILKWORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS                                                               | 9         | 0        |              |         |      |
| 4301100000 | RAW FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS                                                                                                | 9         | 0        |              |         |      |
| 4301300000 | RAW FURSKINS OF ASTRAKHAN, BROADTAIL, CARACUL, PERSIAN AND SIMILAR LAMB, INDIAN, CHINESE, MONGOLIAN OR TIBETAN LAMB, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS | 9         | 0        |              |         |      |
| 4301600000 | RAW FURSKINS OF FOX, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS                                                                                                 | 9         | 0        |              |         |      |
| 4301800000 | OTHER FURSKINS, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03                                     | 9         | 0        |              |         |      |
| 4301900000 | HEADS, TAILS, FEET AND PIECES OR CUTTINGS OF FURSKINS SUITABLE FOR USE IN FURRIERY, RAW                                                                        | 9         | 0        |              |         |      |
| 4302110000 | FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED                                                                                     | 9         | 0        |              |         |      |
| 4302190000 | FURSKINS OTHER THAN OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED                                                                          | 9         | 0        |              |         |      |
| 4302200000 | HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, TANNED OR DRESSED, NOT ASSEMBLED                                                                              | 9         | 0        |              |         |      |
| 4302300000 | WHOLE SKINS AND PIECES OR CUTTINGS THEREOF, TANNED OR DRESSED, ASSEMBLED, OTHER THAN THOSE OF HEADING 43.03                                                    | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4303101000 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FUR ALPACA                                                                                                                     | 9         | 10       |              |         |      |
| 4303109000 | OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FURSKIN                                                                                                                  | 9         | 10       |              |         |      |
| 4303901000 | ARTICLES OF FURSKIN, OF ALPACA                                                                                                                                                 | 9         | 10       |              |         |      |
| 4303909000 | OTHER ARTICLES OF FURSKIN                                                                                                                                                      | 9         | 10       |              |         |      |
| 4304000000 | ARTIFICIAL FUR AND ARTICLES THEREOF                                                                                                                                            | 9         | 10       |              |         |      |
| 4401100000 | FUEL WOOD                                                                                                                                                                      | 9         | 0        |              |         |      |
| 4401210000 | WOOD IN CHIPS OR PARTICLES, CONIFEROUS                                                                                                                                         | 9         | 0        |              |         |      |
| 4401220000 | WOOD IN CHIPS OR PARTICLES, NON-CONIFEROUS                                                                                                                                     | 9         | 0        |              |         |      |
| 4401300000 | SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS                                                                    | 9         | 0        |              |         |      |
| 4402100000 | WOOD CHARCOAL WHETHER OR NOT AGGLOMERATED, OF BAMBOO                                                                                                                           | 0         | 0        |              |         |      |
| 4402900000 | OTHER WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED                                                                                             | 0         | 0        |              |         |      |
| 4403100000 | WOOD IN THE ROUGH OF CONIFEROUS, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES                   | 9         | 5        |              |         |      |
| 4403200000 | OTHER CONIFEROUS WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, EXCLUDING THAT TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES | 9         | 5        |              |         |      |
| 4403410000 | TROPICAL WOOD: DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED                             | 9         | 5        |              |         |      |
| 4403490000 | OTHER TROPICAL WOODS SPECIFIED IN SUBHEADING 1 TO THIS CHAPTER, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED                                   | 9         | 5        |              |         |      |
| 4403910000 | OAK (QUERCUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED                                                                           | 9         | 5        |              |         |      |
| 4403920000 | BEECH (FAGUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED                                                                           | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4403990000 | OTHER WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED                                                                                                                                                                                                        | 9         | 5        |              |         |      |
| 4404100000 | HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; CONIFEROUS     | 9         | 5        |              |         |      |
| 4404200000 | HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; NON-CONIFEROUS | 9         | 5        |              |         |      |
| 4405000000 | WOOD WOOL; WOOD FLOUR                                                                                                                                                                                                                                                                          | 9         | 10       |              |         |      |
| 4406100000 | RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, NOT IMPREGNATED                                                                                                                                                                                                                              | 0         | 0        |              |         |      |
| 4406900000 | RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, IMPREGNATED                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 4407101000 | SMALL BOARDS FOR THE MANUFACTURE OF PENCILS                                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 4407109000 | OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, CONIFEROUS, OF A THICKNESS EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS                                                                                       | 9         | 5        |              |         |      |
| 4407210000 | MAHOGANY (SWIETENIA SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                                                                       | 9         | 5        |              |         |      |
| 4407220000 | VIROLA, IMBUIA AND Balsa WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                                                                        | 9         | 5        |              |         |      |
| 4407250000 | DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                                           | 9         | 5        |              |         |      |
| 4407260000 | WHITE LAUAN, WHITE MERANTI, WHITE SERAYA, YELLOW MERANTI AND ALAN WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                               | 9         | 5        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4407270000 | SAPELLI WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                               | 9         | 5        |              |         |      |
| 4407280000 | IROKO WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                                 | 9         | 5        |              |         |      |
| 4407290000 | OTHER TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                         | 9         | 5        |              |         |      |
| 4407910000 | WOOD OF HOLM, CORK AND OTHER OAKS (QUERCUS SPP.), SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                           | 9         | 5        |              |         |      |
| 4407920000 | BEECH (FAGUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                    | 9         | 5        |              |         |      |
| 4407930000 | MAPLE (ACER SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                     | 9         | 5        |              |         |      |
| 4407940000 | CHERRY (PRUNUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                  | 9         | 5        |              |         |      |
| 4407950000 | ASH (FRAXINUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                   | 9         | 5        |              |         |      |
| 4407990000 | OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM                                                                                                 | 9         | 5        |              |         |      |
| 4408101000 | SMALL BOARDS FOR THE MANUFACTURE OF PENCILS, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM:                                                                                                                                          | 0         | 0        |              |         |      |
| 4408109000 | OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4408310000 | SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) OF DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD           | 9         | 0        |              |         |      |
| 4408390000 | SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD                                                      | 9         | 5        |              |         |      |
| 4408900000 | OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN CONIFEROUS WOOD AND THE TROPICAL WOODS CITED IN SUBHEADING NOTE 1 TO THIS CHAPTER           | 9         | 0        |              |         |      |
| 4409101000 | STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, CONIFEROUS                                                                                                                                                                                                       | 0         | 0        |              |         |      |
| 4409102000 | CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, MOULDED                                                                                                                                            | 0         | 0        |              |         |      |
| 4409109000 | OTHER CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OTHER THAN STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED AND MOULDED (BEADED) WOOD                                                  | 9         | 7        |              |         |      |
| 4409210000 | BAMBOO WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED | 0         | 0        |              |         |      |
| 4409291000 | STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, NON-CONIFEROUS                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 4409292000 | MOULDED (BEADED) WOOD, NON-CONIFEROUS                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 4409299000 | OTHER WOOD CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED                                                                      | 9         | 10       |              |         |      |
| 4410110000 | PARTICLE BOARD, OF WOOD                                                                                                                                                                                                                                                  | 9         | 10       |              |         |      |
| 4410120000 | ORIENTED STRAND BOARD (OSB), OF WOOD                                                                                                                                                                                                                                     | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4410190000 | SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING                                                                                             | 9         | 10       |              |         |      |
| 4410900000 | OTHER PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING, OTHER THAN WOOD. | 9         | 10       |              |         |      |
| 4411120000 | MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS NOT EXCEEDING 5 MM.                                                                                                                                           | 9         | 10       |              |         |      |
| 4411130000 | MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 5 MM BUT NOT EXCEEDING 9 MM                                                                                                                         | 9         | 10       |              |         |      |
| 4411140000 | MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 9 MM                                                                                                                                                | 9         | 10       |              |         |      |
| 4411920000 | FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,8 G/CM <sup>3</sup>                                                   | 9         | 10       |              |         |      |
| 4411930000 | FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,5 G/CM <sup>3</sup> BUT NOT EXCEEDING 0,8 G/CM <sup>3</sup>           | 9         | 10       |              |         |      |
| 4411940000 | FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY NOT EXCEEDING 0,5 G/CM <sup>3</sup>                                               | 9         | 10       |              |         |      |
| 4412100000 | PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BAMBOO                                                                                                                                                | 9         | 10       |              |         |      |
| 4412310000 | PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER           | 9         | 10       |              |         |      |
| 4412320000 | PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF NON-CONIFEROUS WOOD                                                    | 9         | 10       |              |         |      |
| 4412390000 | OTHER PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD, EACH PLY NOT EXCEEDING 6 MM THICKNESS                                                                                                                      | 9         | 10       |              |         |      |
| 4412940000 | OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BLOCKBOARD, LAMINBOARD AND BATTENBOARD                                                                                                          | 9         | 10       |              |         |      |
| 4412990000 | OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD                                                                                                                                                     | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4413000000 | DENSIFIED WOOD, IN BLOCKS, BOARDS, PLATES OR PROFILE SHAPES.                                                                                                      | 9         | 10       |              |         |      |
| 4414000000 | WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS                                                                                              | 9         | 10       |              |         |      |
| 4415100000 | PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD                                                                            | 9         | 10       |              |         |      |
| 4415200000 | PALLETS, BOX PALLETS AND OTHER LOAD BOARDS; PALLET COLLARS, OF WOOD                                                                                               | 9         | 10       |              |         |      |
| 4416000000 | CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES                                                                | 9         | 0        |              |         |      |
| 4417001000 | TOOLS OF WOOD                                                                                                                                                     | 0         | 0        |              |         |      |
| 4417009000 | BROOM OR BRUSH BODIES AND HANDLES, OF WOOD                                                                                                                        | 0         | 0        |              |         |      |
| 4418100000 | WINDOWS, FRENCH-WINDOWS AND THEIR FRAMES, OF WOOD                                                                                                                 | 0         | 0        |              |         |      |
| 4418200000 | DOORS AND THEIR FRAMES AND THRESHOLDS, OF WOOD                                                                                                                    | 0         | 0        |              |         |      |
| 4418400000 | SHUTTERING FOR CONCRETE CONSTRUCTION WORK, OF WOOD                                                                                                                | 0         | 0        |              |         |      |
| 4418500000 | SHINGLES AND SHAKES, OF WOOD                                                                                                                                      | 9         | 10       |              |         |      |
| 4418600000 | POSTS AND BEAMS                                                                                                                                                   | 0         | 0        |              |         |      |
| 4418710000 | ASSEMBLED FLOORING PANELS FOR MOSAIC FLOORS                                                                                                                       | 0         | 0        |              |         |      |
| 4418720000 | OTHER ASSEMBLED FLOORING PANELS, MULTILAYER                                                                                                                       | 0         | 0        |              |         |      |
| 4418790000 | OTHER ASSEMBLED FLOORING PANELS                                                                                                                                   | 0         | 0        |              |         |      |
| 4418901000 | CELLULAR WOOD PANELS                                                                                                                                              | 9         | 10       |              |         |      |
| 4418909000 | OTHER BUILDERS' JOINERY AND CARPENTRY                                                                                                                             | 0         | 0        |              |         |      |
| 4419000000 | TABLEWARE AND KITCHENWARE, OF WOOD                                                                                                                                | 9         | 10       |              |         |      |
| 4420100000 | STATUETTES AND OTHER ORNAMENTS, OF WOOD                                                                                                                           | 9         | 10       |              |         |      |
| 4420900000 | WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94 | 9         | 10       |              |         |      |
| 4421100000 | CLOTHES HANGERS, OF WOOD                                                                                                                                          | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4421901000 | SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND SIMILAR ARTICLES OF TURNED WOOD                                                                                         | 9         | 10       |              |         |      |
| 4421902000 | TOOTHPICKS, OF WOOD                                                                                                                                                    | 9         | 10       |              |         |      |
| 4421903000 | SMALL STICKS AND SPOONS FOR CONFECTIONERY AND ICE-CREAM, OF WOOD                                                                                                       | 0         | 0        |              |         |      |
| 4421905000 | MATCH SPLINTS                                                                                                                                                          | 0         | 0        |              |         |      |
| 4421909000 | OTHER ARTICLES OF WOOD (FOR EXAMPLE, COFFINS)                                                                                                                          | 9         | 10       |              |         |      |
| 4501100000 | NATURAL CORK, RAW OR SIMPLY PREPARED                                                                                                                                   | 0         | 0        |              |         |      |
| 4501900000 | WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK                                                                                                                         | 0         | 0        |              |         |      |
| 4502000000 | NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS). | 0         | 0        |              |         |      |
| 4503100000 | STOPPERS OF NATURAL CORK                                                                                                                                               | 0         | 0        |              |         |      |
| 4503900000 | OTHER ARTICLES OF NATURAL CORK                                                                                                                                         | 9         | 5        |              |         |      |
| 4504100000 | BLOCKS, PLATES, SHEETS AND STRIP; TILES OF ANY SHAPE; SOLID CYLINDERS, INCLUDING DISCS, OF AGGLOMERATED CORK                                                           | 0         | 0        |              |         |      |
| 4504901000 | STOPPERS OF AGGLOMERATED CORK                                                                                                                                          | 9         | 0        |              |         |      |
| 4504902000 | GASKETS, WASHERS AND OTHER SEALS OF AGGLOMERATED CORK                                                                                                                  | 9         | 5        |              |         |      |
| 4504909000 | OTHER ARTICLES AGGLOMERATED CORK (FOR EXAMPLE, DISCS)                                                                                                                  | 9         | 5        |              |         |      |
| 4601210000 | MATS, MATTING AND SCREENS, OF BAMBOO                                                                                                                                   | 9         | 10       |              |         |      |
| 4601220000 | MATS, MATTING AND SCREENS, OF RATTAN                                                                                                                                   | 9         | 10       |              |         |      |
| 4601290000 | MATS, MATTING AND SCREENS, OF OTHER VEGETABLE MATERIALS                                                                                                                | 9         | 10       |              |         |      |
| 4601920000 | PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF BAMBOO, OTHER THAN MATS, MATTING AND SCREENS                                                 | 9         | 10       |              |         |      |
| 4601930000 | PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF RATTAN, OTHER THAN MATS, MATTING AND SCREENS                                                 | 9         | 10       |              |         |      |
| 4601940000 | PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF OTHER VEGETABLE MATERIALS, OTHER THAN MATS, MATTING AND SCREENS                              | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                           | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4601990000 | OTHER PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OTHER THAN MATS, MATTING AND SCREENS                                                     | 9         | 10       |              |         |      |
| 4602110000 | BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF BAMBOO                        | 9         | 10       |              |         |      |
| 4602120000 | BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF RATTAN                        | 9         | 10       |              |         |      |
| 4602190000 | BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF OTHER VEGETABLE MATERIALS     | 9         | 10       |              |         |      |
| 4602900000 | OTHER BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF NON-VEGETABLE MATERIALS | 9         | 10       |              |         |      |
| 4701000000 | MECHANICAL WOOD PULP                                                                                                                                                  | 9         | 0        |              |         |      |
| 4702000000 | CHEMICAL WOOD PULP, DISSOLVING GRADES                                                                                                                                 | 0         | 0        |              |         |      |
| 4703110000 | CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES                                                                   | 9         | 5        |              |         |      |
| 4703190000 | CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF NON-CONIFEROUS WOODS                                                                                             | 9         | 0        |              |         |      |
| 4703210000 | CHEMICAL WOOD PULP, SODA OR SULPHATE, OF CONIFEROUS WOODS, SEMI-BLEACHED OR BLEACHED, OTHER THAN DISSOLVING GRADES                                                    | 0         | 0        |              |         |      |
| 4703290000 | CHEMICAL WOOD PULP, SODA OR SULPHATE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES,                                               | 0         | 0        |              |         |      |
| 4704110000 | CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES                                                                           | 0         | 0        |              |         |      |
| 4704190000 | CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES                                                                       | 0         | 0        |              |         |      |
| 4704210000 | CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES                                                            | 0         | 0        |              |         |      |
| 4704290000 | CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES                                                        | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4705000000 | SEMI-CHEMICAL WOOD PULP                                                                                                                                                                                                                                                                                                                                                       | 9         | 5        |              |         |      |
| 4706100000 | COTTON LINTERS PULP                                                                                                                                                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 4706200000 | PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD                                                                                                                                                                                                                                                                                                  | 9         | 5        |              |         |      |
| 4706300010 | PULPS OF FIBRES OF BAMBOO, MECHANICAL                                                                                                                                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 4706300020 | PULPS OF FIBRES OF BAMBOO, CHEMICAL                                                                                                                                                                                                                                                                                                                                           | 9         | 0        |              |         |      |
| 4706300030 | PULPS OF FIBRES OF BAMBOO, SEMI-CHEMICAL                                                                                                                                                                                                                                                                                                                                      | 0         | 0        |              |         |      |
| 4706910000 | PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, MECHANICAL                                                                                                                                                                                                                                                                                                                        | 0         | 0        |              |         |      |
| 4706920000 | PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, CHEMICAL                                                                                                                                                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 4706930000 | PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, SEMI-CHEMICAL                                                                                                                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 4707100000 | WASTE AND SCRAP OF UNBLEACHED KRAFT PAPER OR PAPERBOARD OR CORRUGATED PAPER OR PAPERBOARD                                                                                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 4707200000 | WASTE AND SCRAP OF OTHER PAPER OR PAPERBOARD MADE MAINLY OF BLEACHED CHEMICAL PULP, NOT COLOURED IN THE MASS                                                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 4707300000 | WASTE AND SCRAP OF PAPER OR PAPERBOARD MADE MAINLY OF MECHANICAL PULP (FOR EXAMPLE, NEWSPAPERS, JOURNALS AND SIMILAR PRINTED MATTER)                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 4707900000 | OTHER WASTE AND SCRAP OF PAPER OR PAPERBOARD                                                                                                                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 4801000000 | NEWSPRINT, IN ROLLS OR SHEETS                                                                                                                                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 4802100000 | HANDMADE PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                                                                                                 | 9         | 5        |              |         |      |
| 4802200010 | PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTO-SENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS | 0         | 0        |              |         |      |
| 4802200090 | OTHER PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTSENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD                                                                                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 4802400000 | WALLPAPER BASE                                                                                                                                                                                                                                                                                                                                                                | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4802540010 | CARBONISING BASE PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING LESS THAN 40 G/M2 | 0         | 0        |              |         |      |
| 4802540090 | OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING LESS THAN 40 G/M2                                                                        | 9         | 10       |              |         |      |
| 4802551010 | SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS                                                                                                              | 0         | 0        |              |         |      |
| 4802551090 | OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS                                                                                                                                                                                                    | 9         | 0        |              |         |      |
| 4802552000 | OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS                                                                                                                                                                                                                  | 9         | 0        |              |         |      |
| 4802559000 | OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS                                     | 9         | 10       |              |         |      |
| 4802561010 | SECURITY PAPER FOR BANKNOTES, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS                                                                       | 0         | 0        |              |         |      |
| 4802561090 | OTHER SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE                                                                                                   | 9         | 5        |              |         |      |
| 4802562000 | OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE                                                                                                                | 9         | 5        |              |         |      |
| 4802569000 | OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE                                                                                                                          | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4802571010 | SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 4802571090 | OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2                                                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 4802572000 | OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2                                                                                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 4802579000 | OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2                                                                                                                                                                                                                                                                  | 9         | 10       |              |         |      |
| 4802581010 | PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE AND OF A WIDTH EXCEEDING 15 CM, IN ROLLS                                                                                                                             | 0         | 0        |              |         |      |
| 4802581090 | OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, IN ROLLS                                                                                                                                                                                                                                                              | 9         | 10       |              |         |      |
| 4802589010 | PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE, IN STRIPS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE | 0         | 0        |              |         |      |
| 4802589090 | OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, OTHER THAN IN ROLLS                                                                                                                                                                                                                                                   | 9         | 10       |              |         |      |
| 4802611000 | PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER, IN ROLLS                                                                                                                                                                                                 | 9         | 0        |              |         |      |
| 4802619010 | PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN SECURITY PAPER                                                                                                                                      | 0         | 0        |              |         |      |
| 4802619020 | NEWSPRINT, OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, IN ROLLS WITH A TOTAL CONTAINED FIBER OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL MORE THAN 10 % BY WEIGHT OF TOTAL FIBER CONTENT                                                                                                                                 | 0         | 0        |              |         |      |
| 4802619030 | PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER                                                                                                        | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                                 | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4802619040 | CARBONISING BASE PAPER OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, IN ROLLS                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 4802619090 | OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS, IN ROLLS                                                                                                                                                                  | 9         | 5        |              |         |      |
| 4802620010 | PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER                                                   | 0         | 0        |              |         |      |
| 4802620020 | PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER           | 0         | 0        |              |         |      |
| 4802620030 | CARBONISING BASE PAPER, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS                                                                                                                    | 0         | 0        |              |         |      |
| 4802620090 | OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE                                                                                                                                                                                                       | 9         | 10       |              |         |      |
| 4802691000 | PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER                                                                                                                                                                                                                     | 9         | 10       |              |         |      |
| 4802699010 | PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER                                                   | 0         | 0        |              |         |      |
| 4802699020 | PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4802699030 | CARBONISING BASE PAPER IN STRIPS OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS                                                                                                                        | 0         | 0        |              |         |      |
| 4802699040 | OTHER CARBONISING BASE PAPER                                                                                                                                                                                                                        | 9         | 10       |              |         |      |
| 4802699090 | OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS                                                                                    | 9         | 10       |              |         |      |
| 4803001000 | CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES                                                                                                                                                                                                      | 9         | 10       |              |         |      |
| 4803009000 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS | 9         | 10       |              |         |      |
| 4804110000 | UNBLEACHED KRAFTLINER PAPER AND PAPERBOARD                                                                                                                                                                                                          | 9         | 10       |              |         |      |
| 4804190000 | OTHER KRAFTLINER PAPER AND PAPERBOARD                                                                                                                                                                                                               | 9         | 5        |              |         |      |
| 4804210000 | SACK KRAFT PAPER, UNBLEACHED                                                                                                                                                                                                                        | 9         | 0        |              |         |      |
| 4804290000 | OTHER SACK KRAFT PAPER                                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 4804310010 | UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS, FOR MAKING SANDPAPER                                                                                                                                                               | 9         | 5        |              |         |      |
| 4804310090 | OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS                                                                                                                                                                               | 9         | 10       |              |         |      |
| 4804390000 | OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS                                                                                                                                                                                          | 9         | 0        |              |         |      |
| 4804411000 | UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS                                                                                 | 0         | 0        |              |         |      |
| 4804419010 | UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR MAKING SANDPAPER                                                                                                                                      | 9         | 10       |              |         |      |
| 4804419090 | OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2                                                                                                                                                      | 9         | 10       |              |         |      |
| 4804420000 | KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS       | 9         | 10       |              |         |      |



| Subheading | Description                                                                                                                                                                                                          | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4804490000 | OTHER KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2                                                                                                                                  | 9         | 10       |              |         |      |
| 4804510020 | UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, FOR MAKING SANDPAPER                                                                                                                                | 9         | 10       |              |         |      |
| 4804510090 | OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE                                                                                                                                                | 9         | 10       |              |         |      |
| 4804520000 | KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS | 9         | 10       |              |         |      |
| 4804590000 | OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE                                                                                                                                                           | 9         | 10       |              |         |      |
| 4805110000 | SEMI-CHEMICAL FLUTING PAPER                                                                                                                                                                                          | 9         | 10       |              |         |      |
| 4805120010 | STRAW FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE                                                                                                                        | 0         | 0        |              |         |      |
| 4805120090 | OTHER STRAW FLUTING PAPER                                                                                                                                                                                            | 9         | 10       |              |         |      |
| 4805190010 | FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE                                                                                                                              | 0         | 0        |              |         |      |
| 4805190090 | OTHER FLUTING PAPERS                                                                                                                                                                                                 | 9         | 10       |              |         |      |
| 4805240000 | TESTLINER (RECYCLED LINER BOARD) WEIGHING 150 G/M2 OR LESS                                                                                                                                                           | 9         | 10       |              |         |      |
| 4805250010 | TESTLINER (RECYCLED LINER BOARD), OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE                                                                                                       | 0         | 0        |              |         |      |
| 4805250090 | OTHER TESTLINER (RECYCLED LINER BOARD)                                                                                                                                                                               | 9         | 10       |              |         |      |
| 4805300000 | SULPHITE WRAPPING PAPER                                                                                                                                                                                              | 9         | 10       |              |         |      |
| 4805401000 | FILTER PAPER AND PAPERBOARD, OBTAINED FROM 100 % BY WEIGHT OF COTTON OR MANILA HEMP FIBRE, UNSIZED AND CONTAINING NO MINERAL COMPOUNDS                                                                               | 0         | 0        |              |         |      |
| 4805402000 | FILTER PAPER AND PAPERBOARD WITH A COTTON FIBRE CONTENT BY WEIGHT OF 70 % OR MORE BUT LESS THAN 100 %                                                                                                                | 0         | 0        |              |         |      |
| 4805409000 | OTHER FILTER PAPER AND PAPERBOARD                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 4805500000 | FELT PAPER AND PAPERBOARD                                                                                                                                                                                            | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4805911000 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS | 0         | 0        |              |         |      |
| 4805912000 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR ELECTRIC INSULATION                                                   | 0         | 0        |              |         |      |
| 4805913000 | MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2                                                  | 9         | 10       |              |         |      |
| 4805919010 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR GASKETS OR WASHERS                                                    | 0         | 0        |              |         |      |
| 4805919020 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR MAKING SANDPAPER                                                      | 9         | 10       |              |         |      |
| 4805919090 | OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2                                                                      | 9         | 10       |              |         |      |
| 4805921000 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR ELECTRIC INSULATION                                | 0         | 0        |              |         |      |
| 4805922000 | MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2                           | 9         | 10       |              |         |      |
| 4805929000 | OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2                                                   | 9         | 10       |              |         |      |
| 4805931000 | PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING 225 G/M2 OR MORE, FOR ELECTRIC INSULATION                                                         | 0         | 0        |              |         |      |
| 4805932000 | MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING 225 G/M2 OR MORE                                                        | 0         | 0        |              |         |      |
| 4805933000 | RIGID PAPERBOARD WITH A SPECIFIC WEIGHT EXCEEDING 1                                                                                                                                     | 9         | 5        |              |         |      |
| 4805939000 | OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS                                                                                                       | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA <sup>(1)</sup> | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|--------------------|------|
| 4806100000 | VEGETABLE PARCHMENT                                                                                                                                                                                                                                                                                   | 0         | 0        |              |                    |      |
| 4806200000 | GREASEPROOF PAPERS                                                                                                                                                                                                                                                                                    | 9         | 5        |              |                    |      |
| 4806300000 | TRACING PAPERS                                                                                                                                                                                                                                                                                        | 0         | 0        |              |                    |      |
| 4806400000 | GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS                                                                                                                                                                                                                                           | 0         | 0        |              |                    |      |
| 4807000000 | COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS                                                                                           | 9         | 10       |              |                    |      |
| 4808100000 | CORRUGATED PAPER AND PAPERBOARD, WHETHER OR NOT PERFORATED                                                                                                                                                                                                                                            | 9         | 10       |              |                    |      |
| 4808200000 | SACK KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED                                                                                                                                                                                                                           | 9         | 10       |              |                    |      |
| 4808300000 | OTHER KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED                                                                                                                                                                                                                          | 9         | 10       |              |                    |      |
| 4808900000 | OTHER PAPER OR PAPERBOARD, CORRUGATED, CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803                                                                                                                                           | 9         | 10       |              |                    |      |
| 4809200000 | SELF-COPY PAPER                                                                                                                                                                                                                                                                                       | 9         | 10       |              |                    |      |
| 4809900010 | PAPER FOR DUPLICATOR STENCILS                                                                                                                                                                                                                                                                         | 9         | 10       |              |                    |      |
| 4809900090 | CARBON PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS                                                                                                                                               | 9         | 10       |              |                    |      |
| 4810131100 | PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF OR LESS THAN | 9         | 0        |              |                    |      |
| 4810131900 | OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF        | 9         | 7        |              |                    |      |
| 4810132000 | PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WEIGHING MORE THAN 150        | 9         | 7        |              |                    |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4810141000 | PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE                                                                                                                                                                                            | 9         | 10       |              |         |      |
| 4810149000 | OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN IN ROLLS                                                                                                                                                         | 9         | 10       |              |         |      |
| 4810190000 | OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES                                                 | 9         | 10       |              |         |      |
| 4810220000 | LIGHTWEIGHT COATED PAPER (L.W.C.)                                                                                                                                                                                                                                                                                  | 9         | 5        |              |         |      |
| 4810290000 | OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS                                                                                   | 9         | 7        |              |         |      |
| 4810310000 | KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING 150 G/M2 OR LESS                    | 9         | 10       |              |         |      |
| 4810320000 | KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING MORE THAN 150 G/M2                  | 9         | 10       |              |         |      |
| 4810390000 | OTHER KRAFT PAPER AND PAPERBOARD OTHER THAN OF A OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES                                                                                                                                                                                                    | 9         | 10       |              |         |      |
| 4810920000 | OTHER MULTI-PLY PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                               | 9         | 7        |              |         |      |
| 4810990000 | OTHER PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                                         | 9         | 10       |              |         |      |
| 4811101010 | PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4811101090 | OTHER PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED                                                                                                                                                                                                                                                                                                               | 9         | 10       |              |         |      |
| 4811109000 | OTHER TARRED, BITUMINISED OR ASPHALTED PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                                                                                                                                         | 9         | 10       |              |         |      |
| 4811411000 | SELF-ADHESIVE PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE                                                                                                                                                                                                                                                                         | 9         | 10       |              |         |      |
| 4811419000 | OTHER SELF-ADHESIVE PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                                                                                                                                                            | 9         | 10       |              |         |      |
| 4811491000 | GUMMED PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE                                                                                                                                                                                                                                                                                | 9         | 10       |              |         |      |
| 4811499000 | OTHER GUMMED PAPER AND PAPERBOARD                                                                                                                                                                                                                                                                                                                                                                                                                   | 9         | 10       |              |         |      |
| 4811511010 | PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE | 0         | 0        |              |         |      |
| 4811511090 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED                                                                                                                                                                              | 9         | 0        |              |         |      |
| 4811512000 | PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 4811519000 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2                                                                                                                                                                                                                                                                                                                | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4811591010 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE    | 0         | 0        |              |         |      |
| 4811591090 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER                                                                                                                                                                                       | 9         | 5        |              |         |      |
| 4811592000 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED                                                                               | 9         | 0        |              |         |      |
| 4811593000 | OTHER PAPER IMPREGNATED WITH MELAMINE RESINS, WHETHER OR NOT DECORATED OR PRINTED                                                                                                                                                                                                                             | 9         | 5        |              |         |      |
| 4811594010 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE   | 0         | 0        |              |         |      |
| 4811594090 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION                                                                                                                                                                                      | 9         | 0        |              |         |      |
| 4811595000 | OTHER PAPER AND PAPERBOARD COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED                                                                                                                                                                          | 9         | 5        |              |         |      |
| 4811596000 | OTHER FILTER PAPERS                                                                                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 4811599000 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES)                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 4811601010 | PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4811601090 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION                                                                                                                                                          | 9         | 0        |              |         |      |
| 4811609000 | OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL                                                                                                                                                                                     | 9         | 10       |              |         |      |
| 4811901000 | PAPER AND PAPERBOARD, VARNISHED, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GOFFERED                                                                                                                                                                                                     | 9         | 0        |              |         |      |
| 4811902010 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE             | 0         | 0        |              |         |      |
| 4811902090 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS                                                                                                                                                                                                | 9         | 0        |              |         |      |
| 4811905000 | PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, RULED, LINED OR SQUARED                                                                                                                                                                                                     | 9         | 10       |              |         |      |
| 4811908010 | ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE | 0         | 0        |              |         |      |
| 4811908090 | OTHER ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES                                                                                                                                                                              | 9         | 5        |              |         |      |
| 4811909000 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES                                                                                                                                                                                                                        | 9         | 5        |              |         |      |
| 4812000000 | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP                                                                                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 4813100000 | CIGARETTE PAPER, IN THE FORM OF BOOKLETS OR TUBES                                                                                                                                                                                                                                              | 9         | 0        |              |         |      |
| 4813200000 | CIGARETTE PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 5 CM                                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 4813900000 | CIGARETTE PAPER OTHER THAN IN BOOKLETS, TUBES OR ROLLS OF A WIDTH NOT EXCEEDING 5 CM                                                                                                                                                                                                           | 9         | 5        |              |         |      |
| 4814100000 | INGRAIN PAPER                                                                                                                                                                                                                                                                                  | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4814200000 | WALLPAPER AND SIMILAR WALL COVERING, CONSISTING OF PAPER COATED OR COVERED, ON THE FACE SIDE, WITH A GRAINED, EMBOSSED, COLOURED, DESIGN-PRINTED OR OTHERWISE DECORATED LAYER OF PLASTICS | 9         | 5        |              |         |      |
| 4814900010 | WALLPAPER AND SIMILAR WALL COVERINGS, CONSISTING OF PAPER COVERED, ON THE FACE SIDE, WITH PLAITING MATERIAL, WHETHER OR NOT BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN                   | 0         | 0        |              |         |      |
| 4814900090 | OTHER WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES                                                                                                                         | 0         | 0        |              |         |      |
| 4816200000 | SELF-COPY PAPER, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE NOT EXCEEDING 36 CM                                                    | 9         | 10       |              |         |      |
| 4816900000 | SELF-COPY PAPER AND THE LIKE, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM                                           | 9         | 10       |              |         |      |
| 4817100000 | ENVELOPES OF PAPER OR PAPERBOARD                                                                                                                                                          | 9         | 10       |              |         |      |
| 4817200000 | LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD                                                                                                             | 9         | 10       |              |         |      |
| 4817300000 | BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY                                                                     | 9         | 10       |              |         |      |
| 4818100000 | TOILET PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM                                                                                                                                      | 9         | 10       |              |         |      |
| 4818200000 | HANDKERCHIEFS, CLEANSING OR FACIAL TISSUES AND TOWELS OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                                 | 9         | 10       |              |         |      |
| 4818300000 | TABLECLOTHS AND SERVIETTES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                                                            | 9         | 10       |              |         |      |
| 4818401000 | NAPKINS FOR BABIES                                                                                                                                                                        | 9         | 10       |              |         |      |
| 4818402000 | SANITARY TOWELS AND TAMPONS                                                                                                                                                               | 9         | 10       |              |         |      |
| 4818409000 | SIMILAR SANITARY ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                                                             | 9         | 10       |              |         |      |
| 4818500000 | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                                          | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4818900000 | OTHER ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                                             | 9         | 10       |              |         |      |
| 4819100000 | BOXES OF CORRUGATED PAPER OR PAPERBOARD                                                                                                                        | 9         | 10       |              |         |      |
| 4819200000 | FOLDING CARTONS, BOXES AND CASES, OF NON-CORRUGATED PAPER OR PAPERBOARD                                                                                        | 9         | 10       |              |         |      |
| 4819301000 | SACKS AND BAGS, HAVING A BASE OF A WIDTH OF 40 CM OR MORE, MULTI-PLY                                                                                           | 9         | 10       |              |         |      |
| 4819309000 | OTHER SACKS AND BAGS HAVING A BASE OF A WIDTH OF 40 CM OR MORE                                                                                                 | 9         | 10       |              |         |      |
| 4819400000 | OTHER SACKS AND BAGS, INCLUDING CONES                                                                                                                          | 9         | 10       |              |         |      |
| 4819500000 | OTHER PACKING CONTAINERS, INCLUDING RECORD SLEEVES                                                                                                             | 9         | 10       |              |         |      |
| 4819600000 | BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE                                            | 9         | 10       |              |         |      |
| 4820100000 | REGISTERS, ACCOUNT BOOKS, NOTEBOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES                                    | 9         | 10       |              |         |      |
| 4820200000 | EXERCISE BOOKS                                                                                                                                                 | 9         | 10       |              |         |      |
| 4820300000 | BINDERS (OTHER THAN BOOK COVERS), FOLDERS AND FILE COVERS                                                                                                      | 9         | 10       |              |         |      |
| 4820401000 | CONTINUOUS FORMS                                                                                                                                               | 9         | 10       |              |         |      |
| 4820409000 | OTHER MANIFOLD BUSINESS FORMS AND INTERLEAVED CARBON SETS                                                                                                      | 9         | 10       |              |         |      |
| 4820500000 | ALBUMS FOR SAMPLES OR FOR COLLECTIONS                                                                                                                          | 9         | 10       |              |         |      |
| 4820901000 | UNPRINTED CONTINUOUS FORMS                                                                                                                                     | 9         | 10       |              |         |      |
| 4820909000 | OTHER OFFICE OR SCHOOL SUPPLIES OR ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD                                                                              | 9         | 10       |              |         |      |
| 4821100000 | PAPER OR PAPERBOARD LABELS OF ALL KINDS, PRINTED                                                                                                               | 9         | 10       |              |         |      |
| 4821900000 | PAPER OR PAPERBOARD LABELS OF ALL KINDS, OTHER THAN PRINTED                                                                                                    | 9         | 10       |              |         |      |
| 4822100000 | BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED), OF A KIND USED FOR WINDING TEXTILE YARN | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4822900000 | OTHER BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)                                                                                                                | 9         | 10       |              |         |      |
| 4823200010 | FILTER PAPER AND PAPERBOARD, UNCOATED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                                                                                                               | 0         | 0        |              |         |      |
| 4823200090 | OTHER FILTER PAPER AND PAPERBOARD                                                                                                                                                                                                          | 0         | 0        |              |         |      |
| 4823400000 | ROLLS, SHEETS AND DIALS, PRINTED FOR SELF-RECORDING APPARATUS                                                                                                                                                                              | 9         | 10       |              |         |      |
| 4823610000 | TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF BAMBOO                                                                                                                                                                                        | 9         | 10       |              |         |      |
| 4823690000 | OTHER TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF PAPER OR PAPERBOARD                                                                                                                                                                     | 9         | 10       |              |         |      |
| 4823700000 | MOULDED OR PRESSED ARTICLES OF PAPER PULP                                                                                                                                                                                                  | 9         | 10       |              |         |      |
| 4823902000 | ELECTRICAL INSULATION PAPER                                                                                                                                                                                                                | 0         | 0        |              |         |      |
| 4823904000 | GASKETS OR WASHERS                                                                                                                                                                                                                         | 0         | 0        |              |         |      |
| 4823905000 | CARDS FOR JACQUARD AND SIMILAR MACHINES                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 4823906000 | DRESS PATTERNS, MODELS AND TEMPLATES                                                                                                                                                                                                       | 9         | 0        |              |         |      |
| 4823909010 | UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM | 0         | 0        |              |         |      |
| 4823909020 | UNCOATED PAPER AND PAPERBOARD, OF A WEIGHT NOT EXCEEDING 150 G/M2, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                   | 0         | 0        |              |         |      |
| 4823909030 | UNCOATED PAPER AND PAPERBOARD, UNCOATED, OF A KIND USED FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                                                                      | 0         | 0        |              |         |      |
| 4823909040 | VEGETABLE PARCHMENT IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                                                                                                                                  | 0         | 0        |              |         |      |
| 4823909050 | TRACING PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                                                                                                                                        | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4823909060 | GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM                                                                                                                | 0         | 0        |              |         |      |
| 4823909070 | UNCOATED PAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE | 0         | 0        |              |         |      |
| 4823909091 | FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE                                                                                                                                                                  | 0         | 0        |              |         |      |
| 4823909099 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES                                                           | 9         | 10       |              |         |      |
| 4901101000 | HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, IN SINGLE SHEETS, WHETHER OR NOT FOLDED                                                                                                                                                   | 0         | 0        |              |         |      |
| 4901109000 | PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, IN SINGLE SHEETS, WHETHER OR NOT FOLDED                                                                                                                                           | 0         | 0        |              |         |      |
| 4901910000 | DICTIONARIES AND ENCYCLOPAEDIAS, AND SERIAL INSTALMENTS THEREOF, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED                                                                                                                              | 0         | 0        |              |         |      |
| 4901991000 | HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED                                                                                                                                        | 0         | 0        |              |         |      |
| 4901999000 | OTHER PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED                                                                                                                          | 0         | 0        |              |         |      |
| 4902100000 | NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL, APPEARING AT LEAST FOUR TIMES A WEEK                                                                                                        | 0         | 0        |              |         |      |
| 4902901000 | HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, APPEARING AT LEAST FOUR TIMES A WEEK                                                                                                                                                      | 0         | 0        |              |         |      |
| 4902909000 | OTHER NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL                                                                                                                                        | 0         | 0        |              |         |      |
| 4903000000 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS                                                                                                                                                                                                   | 0         | 0        |              |         |      |
| 4904000000 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED                                                                                                                                                                             | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 4905100000 | GLOBES                                                                                                                                                                                                                            | 9         | 0        |              |         |      |
| 4905910000 | MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED IN BOOK FORM                                                                                                  | 9         | 0        |              |         |      |
| 4905990000 | OTHER MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED, OTHER THAN IN BOOK FORM                                                                                | 9         | 0        |              |         |      |
| 4906000000 | PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES | 9         | 0        |              |         |      |
| 4907001000 | UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER                                                                 | 9         | 5        |              |         |      |
| 4907002000 | BANKNOTES                                                                                                                                                                                                                         | 9         | 0        |              |         |      |
| 4907003000 | BOOKS OF TRAVELLER'S CHEQUES ISSUED BY FOREIGN CREDIT INSTITUTIONS                                                                                                                                                                | 9         | 5        |              |         |      |
| 4907009000 | OTHER CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE                                                                                                                                              | 9         | 5        |              |         |      |
| 4908100000 | TRANSFERS (DECALCOMANIAS), VITRIFIABLE                                                                                                                                                                                            | 9         | 10       |              |         |      |
| 4908901000 | OTHER TRANSFERS (DECALCOMANIAS) FOR CONTINUOUS TRANSFER ON FABRICS                                                                                                                                                                | 0         | 0        |              |         |      |
| 4908909000 | OTHER TRANSFERS (DECALCOMANIAS)                                                                                                                                                                                                   | 9         | 10       |              |         |      |
| 4909000000 | PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS                                                         | 9         | 10       |              |         |      |
| 4910000000 | CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS                                                                                                                                                                         | 9         | 10       |              |         |      |
| 4911100000 | TRADE ADVERTISING MATERIAL, COMMERCIAL CATALOGUES AND THE LIKE                                                                                                                                                                    | 9         | 10       |              |         |      |
| 4911910000 | PICTURES, DESIGNS AND PHOTOGRAPHS                                                                                                                                                                                                 | 9         | 10       |              |         |      |
| 4911990000 | OTHER PRINTED MATTER                                                                                                                                                                                                              | 9         | 10       |              |         |      |
| 5001000000 | SILKWORM COCOONS SUITABLE FOR REELING                                                                                                                                                                                             | 0         | 0        |              |         |      |

| Subheading | Description                                                                                    | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5002000000 | RAW SILK (NOT THROWN)                                                                          | 0         | 0        |              |         |      |
| 5003000000 | SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)          | 0         | 0        |              |         |      |
| 5004000000 | SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.                   | 0         | 0        |              |         |      |
| 5005000000 | YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE                                          | 9         | 0        |              |         |      |
| 5006000000 | SILK YARN OR YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT                   | 9         | 0        |              |         |      |
| 5007100000 | FABRIC OF NOIL SILK                                                                            | 17        | 0        |              |         |      |
| 5007200000 | OTHER FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SILK OR OF SILK WASTE OTHER THAN NOIL SILK | 17        | 0        |              |         |      |
| 5007900000 | OTHER FABRICS OF SILK OR SILK WASTE                                                            | 17        | 0        |              |         |      |
| 5101110000 | GREASY, INCLUDING FLEECE-WASHED WOOL, SHORN                                                    | 9         | 0        |              |         |      |
| 5101190000 | GREASY, INCLUDING FLEECE-WASHED WOOL, OTHER THAN SHORN                                         | 9         | 0        |              |         |      |
| 5101210000 | SHORN WOOL, DEGREASED, NOT CARBONISED                                                          | 9         | 0        |              |         |      |
| 5101290000 | OTHER WOOL, DEGREASED, NOT CARBONISED                                                          | 9         | 0        |              |         |      |
| 5101300000 | CARBONISED WOOL                                                                                | 0         | 0        |              |         |      |
| 5102110000 | FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS                                                   | 9         | 0        |              |         |      |
| 5102191000 | FINE ANIMAL HAIR, OF ALPACA OR LLAMA                                                           | 9         | 0        |              |         |      |
| 5102192000 | FINE ANIMAL HAIR, OF RABBITS OR HARES                                                          | 0         | 0        |              |         |      |
| 5102199000 | OTHER FINE ANIMAL HAIR                                                                         | 9         | 0        |              |         |      |
| 5102200000 | COARSE ANIMAL HAIR                                                                             | 9         | 0        |              |         |      |
| 5103100000 | NOILS OF WOOL OR OF FINE ANIMAL HAIR                                                           | 9         | 0        |              |         |      |
| 5103200000 | OTHER WASTE OF WOOL OR OF FINE ANIMAL HAIR                                                     | 9         | 5        |              |         |      |
| 5103300000 | WASTE OF COARSE ANIMAL HAIR                                                                    | 9         | 0        |              |         |      |
| 5104000000 | GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR                                       | 9         | 0        |              |         |      |
| 5105100000 | CARDED WOOL                                                                                    | 9         | 0        |              |         |      |
| 5105210000 | COMBED WOOL IN FRAGMENTS                                                                       | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5105291000 | COMBED WOOL, IN TOPS                                                                                                   | 9         | 0        |              |         |      |
| 5105299000 | OTHER COMBED WOOL                                                                                                      | 9         | 0        |              |         |      |
| 5105310000 | CARDED OR COMBED FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS                                                          | 9         | 0        |              |         |      |
| 5105391000 | CARDED OR COMBED FINE ANIMAL HAIR, OF ALPACA OR LLAMA                                                                  | 9         | 0        |              |         |      |
| 5105392000 | CARDED OR COMBED FINE ANIMAL HAIR OF VICUÑA                                                                            | 9         | 0        |              |         |      |
| 5105399000 | OTHER CARDED OR COMBED FINE ANIMAL HAIR                                                                                | 9         | 0        |              |         |      |
| 5105400000 | COARSE ANIMAL HAIR, CARDED OR COMBED                                                                                   | 9         | 0        |              |         |      |
| 5106100000 | YARN OF CARDED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE                              | 9         | 0        |              |         |      |
| 5106200000 | YARN OF CARDED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE                            | 9         | 0        |              |         |      |
| 5107100000 | YARN OF COMBED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE                              | 9         | 0        |              |         |      |
| 5107200000 | YARN OF COMBED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE                            | 9         | 0        |              |         |      |
| 5108100000 | YARN SPUN FROM CARDED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE                                                     | 9         | 0        |              |         |      |
| 5108200000 | YARN SPUN FROM COMBED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE                                                     | 9         | 0        |              |         |      |
| 5109100000 | YARN OF WOOL OR FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE | 17        | 0        |              |         |      |
| 5109900000 | OTHER YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE                                                         | 17        | 0        |              |         |      |
| 5110001000 | YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), NOT PUT UP FOR RETAIL SALE               | 9         | 0        |              |         |      |
| 5110009000 | OTHER YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN)                                     | 17        | 0        |              |         |      |
| 5111111000 | WOVEN FABRICS OF CARDED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 300 G/M2               | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5111112000 | WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2                                                                             | 17        | 0        |              |         |      |
| 5111114000 | WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2                                                                    | 17        | 0        |              |         |      |
| 5111119000 | OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2                         | 17        | 0        |              |         |      |
| 5111191000 | OTHER WOVEN FABRICS OF CARDED FINE WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2                                                        | 17        | 0        |              |         |      |
| 5111192000 | OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2                                                      | 17        | 0        |              |         |      |
| 5111194000 | OTHER WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2                                             | 17        | 0        |              |         |      |
| 5111199000 | OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5111201000 | WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                                                     | 17        | 0        |              |         |      |
| 5111202000 | WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                                              | 17        | 0        |              |         |      |
| 5111204000 | WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                                | 17        | 0        |              |         |      |
| 5111209000 | OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                                   | 17        | 0        |              |         |      |
| 5111301000 | WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES                                                                                                                 | 17        | 0        |              |         |      |
| 5111302000 | WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES                                                                                                          | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5111304000 | WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES                                                                           | 17        | 0        |              |         |      |
| 5111309000 | OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES                                                                              | 17        | 0        |              |         |      |
| 5111901000 | OTHER WOVEN FABRICS OF CARDED WOOL                                                                                                                                              | 17        | 0        |              |         |      |
| 5111902000 | OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR                                                                                                                                       | 17        | 0        |              |         |      |
| 5111904000 | OTHER WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR                                                                                                                         | 17        | 0        |              |         |      |
| 5111909000 | OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR                                                                                                                                  | 17        | 0        |              |         |      |
| 5112111000 | WOVEN FABRICS OF COMBED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2                                                                        | 17        | 0        |              |         |      |
| 5112112000 | WOVEN FABRICS OF COMBED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2                                                                 | 17        | 0        |              |         |      |
| 5112114000 | WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2                                            | 17        | 0        |              |         |      |
| 5112119000 | OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5112191000 | WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED WOOL, WEIGHING MORE THAN 200 G/M2                                                                                     | 17        | 0        |              |         |      |
| 5112192000 | WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED VICUÑA HAIR, WEIGHING MORE THAN 200 G/M2                                                                              | 17        | 0        |              |         |      |
| 5112194000 | WOVEN FABRICS OF COMBED FINE ALPACA OR LLAMA HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2                                    | 17        | 0        |              |         |      |
| 5112199000 | OTHER WOVEN FABRICS OF COMBED WOOL OR COMBED FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2                        | 17        | 0        |              |         |      |
| 5112201000 | OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                              | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5112202000 | OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                                  | 17        | 0        |              |         |      |
| 5112204000 | OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                                         | 17        | 0        |              |         |      |
| 5112209000 | OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                     | 17        | 0        |              |         |      |
| 5112301000 | OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES                                                                                        | 17        | 0        |              |         |      |
| 5112302000 | OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES                                                                                 | 17        | 0        |              |         |      |
| 5112304000 | OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES                                                                        | 17        | 0        |              |         |      |
| 5112309000 | OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES                                    | 17        | 0        |              |         |      |
| 5112901000 | OTHER WOVEN FABRICS OF COMBED WOOL, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES                             | 17        | 0        |              |         |      |
| 5112902000 | OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES          | 17        | 0        |              |         |      |
| 5112904000 | OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES | 17        | 0        |              |         |      |
| 5112909000 | OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES     | 17        | 0        |              |         |      |
| 5113000000 | WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR                                                                                                                                        | 17        | 0        |              |         |      |
| 5201001000 | COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 34,92 MM (1 ¾ INCHES)                                                                                                      | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5201002000 | COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 28,57 MM (1 ½ INCHES) BUT NOT EXCEEDING 34,92 MM (1 ¾ INCHES)                                                                                                            | 9         | 5        |              |         |      |
| 5201003000 | COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 22,22 MM (¾ INCH) BUT NOT EXCEEDING 28,57 MM (1 ½ INCHES)                                                                                                                | 9         | 5        |              |         |      |
| 5201009000 | COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH NOT EXCEEDING 22,22 MM (¾ INCH)                                                                                                                                                    | 9         | 5        |              |         |      |
| 5202100000 | COTTON YARN WASTE                                                                                                                                                                                                                        | 9         | 5        |              |         |      |
| 5202910000 | COTTON GARNETTED STOCK                                                                                                                                                                                                                   | 9         | 5        |              |         |      |
| 5202990000 | OTHER COTTON WASTE (FOR EXAMPLE, CARDING FLUFF)                                                                                                                                                                                          | 9         | 5        |              |         |      |
| 5203000000 | COTTON, CARDED OR COMBED                                                                                                                                                                                                                 | 9         | 5        |              |         |      |
| 5204110000 | SEWING THREAD CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE                                                                                                                                                    | 9         | 0        |              |         |      |
| 5204190000 | SEWING THREAD CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE                                                                                                                                                  | 9         | 0        |              |         |      |
| 5204200000 | COTTON SEWING THREAD, PUT UP FOR RETAIL SALE                                                                                                                                                                                             | 17        | 0        |              |         |      |
| 5205110000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                   | 9         | 0        |              |         |      |
| 5205120000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205130000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205140000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5205150000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                      | 9         | 0        |              |         |      |
| 5205210000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                   | 9         | 0        |              |         |      |
| 5205220000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205230000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205240000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5205260000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5205270000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205280000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX (EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                     | 9         | 0        |              |         |      |
| 5205310000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE            | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5205320000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205330000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205340000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5205350000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                                        | 9         | 0        |              |         |      |
| 5205410000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                                     | 9         | 0        |              |         |      |
| 5205420000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE   | 9         | 0        |              |         |      |
| 5205430000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE   | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5205440000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5205460000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5205470000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5205480000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                                     | 9         | 0        |              |         |      |
| 5206110000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                                                                    | 9         | 0        |              |         |      |
| 5206120000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                  | 9         | 0        |              |         |      |
| 5206130000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                  | 9         | 0        |              |         |      |
| 5206140000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                     | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5206150000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                                                             | 9         | 0        |              |         |      |
| 5206210000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                                                          | 9         | 0        |              |         |      |
| 5206220000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                        | 9         | 0        |              |         |      |
| 5206230000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                        | 9         | 0        |              |         |      |
| 5206240000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                           | 9         | 0        |              |         |      |
| 5206250000 | SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE                                                                                                               | 9         | 0        |              |         |      |
| 5206310000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                   | 9         | 0        |              |         |      |
| 5206320000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5206330000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5206340000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE  | 9         | 0        |              |         |      |
| 5206350000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                      | 9         | 0        |              |         |      |
| 5206410000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                   | 9         | 0        |              |         |      |
| 5206420000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5206430000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5206440000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE    | 9         | 0        |              |         |      |
| 5206450000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE                                                        | 9         | 0        |              |         |      |
| 5207100000 | YARN CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE                                                                                                                                                                                                      | 17        | 0        |              |         |      |
| 5207900000 | YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE                                                                                                                                                                                                    | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5208110000 | UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2                                      | 17        | 0        |              |         |      |
| 5208120000 | UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2                                          | 17        | 0        |              |         |      |
| 5208130000 | UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5208190000 | OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2                                      | 17        | 0        |              |         |      |
| 5208211000 | BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 35 G/M2                                         | 17        | 0        |              |         |      |
| 5208219000 | OTHER BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2                                  | 17        | 0        |              |         |      |
| 5208220000 | BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2                                            | 17        | 0        |              |         |      |
| 5208230000 | BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2   | 17        | 0        |              |         |      |
| 5208290000 | OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2                                        | 17        | 0        |              |         |      |
| 5208310000 | DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2                                            | 17        | 0        |              |         |      |
| 5208320000 | DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2                                                | 17        | 0        |              |         |      |
| 5208330000 | DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2       | 17        | 0        |              |         |      |
| 5208390000 | OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2                                            | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                             | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5208410000 | PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2              | 17        | 0        |              |         |      |
| 5208420000 | PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2                  | 17        | 0        |              |         |      |
| 5208430000 | WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL          | 17        | 0        |              |         |      |
| 5208490000 | OTHER WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2              | 17        | 0        |              |         |      |
| 5208510000 | PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2                                     | 17        | 0        |              |         |      |
| 5208520000 | PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2                                         | 17        | 0        |              |         |      |
| 5208591000 | PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING 200 G/M2 OR LESS, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL      | 17        | 0        |              |         |      |
| 5208599000 | OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2                                     | 17        | 0        |              |         |      |
| 5209110000 | UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                      | 17        | 0        |              |         |      |
| 5209120000 | UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5209190000 | OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                      | 17        | 0        |              |         |      |
| 5209210000 | BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                        | 17        | 0        |              |         |      |
| 5209220000 | BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2   | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5209290000 | OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                 | 17        | 0        |              |         |      |
| 5209310000 | DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                     | 17        | 0        |              |         |      |
| 5209320000 | DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2                                | 17        | 0        |              |         |      |
| 5209390000 | OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                     | 17        | 0        |              |         |      |
| 5209410000 | PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                           | 17        | 0        |              |         |      |
| 5209420000 | PLAIN WOVEN FABRICS OF COTTON, DENIM, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                   | 17        | 0        |              |         |      |
| 5209430000 | OTHER WOVEN FABRICS OF COTTON, OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5209490000 | OTHER FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                 | 17        | 0        |              |         |      |
| 5209510000 | PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                  | 17        | 0        |              |         |      |
| 5209520000 | PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2                             | 17        | 0        |              |         |      |
| 5209590000 | OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2                                                                  | 17        | 0        |              |         |      |
| 5210110000 | UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2            | 17        | 0        |              |         |      |
| 5210190000 | OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                  | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5210210000 | BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                  | 17        | 0        |              |         |      |
| 5210290000 | OTHER BLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                        | 17        | 0        |              |         |      |
| 5210310000 | DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                      | 17        | 0        |              |         |      |
| 5210320000 | DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5210390000 | OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                            | 17        | 0        |              |         |      |
| 5210410000 | PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2             | 17        | 0        |              |         |      |
| 5210490000 | OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2             | 17        | 0        |              |         |      |
| 5210510000 | PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                   | 17        | 0        |              |         |      |
| 5210590000 | OTHER PRINTED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2                                         | 17        | 0        |              |         |      |
| 5211110000 | UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                    | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5211120000 | UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                          | 17        | 0        |              |         |      |
| 5211190000 | OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                                                     | 17        | 0        |              |         |      |
| 5211200000 | BLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                                                       | 17        | 0        |              |         |      |
| 5211310000 | DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                                                     | 17        | 0        |              |         |      |
| 5211320000 | DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                | 17        | 0        |              |         |      |
| 5211390000 | OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                                                           | 17        | 0        |              |         |      |
| 5211410000 | PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                            | 17        | 0        |              |         |      |
| 5211420000 | WOVEN FABRICS OF COTTON, DENIM, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                          | 17        | 0        |              |         |      |
| 5211430000 | OTHER WOVEN FABRICS OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, OF YARN OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES | 17        | 0        |              |         |      |
| 5211490000 | OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                            | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5211510000 | PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                      | 17        | 0        |              |         |      |
| 5211520000 | PRINTED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2 | 17        | 0        |              |         |      |
| 5211590000 | OTHER PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2                                | 17        | 0        |              |         |      |
| 5212110000 | OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS                                                                                                                                  | 17        | 0        |              |         |      |
| 5212120000 | OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS                                                                                                                                    | 17        | 0        |              |         |      |
| 5212130000 | OTHER DYED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS                                                                                                                                        | 17        | 0        |              |         |      |
| 5212140000 | OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING 200 G/M2 OR LESS                                                                                                               | 17        | 0        |              |         |      |
| 5212150000 | OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS                                                                                                                                     | 17        | 0        |              |         |      |
| 5212210000 | OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2                                                                                                                                | 17        | 0        |              |         |      |
| 5212220000 | OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2                                                                                                                                  | 17        | 0        |              |         |      |
| 5212230000 | OTHER DYED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2                                                                                                                                      | 17        | 0        |              |         |      |
| 5212240000 | OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING MORE THAN 200 G/M2                                                                                                             | 17        | 0        |              |         |      |
| 5212250000 | OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2                                                                                                                                   | 17        | 0        |              |         |      |
| 5301100000 | FLAX, RAW OR RETTED                                                                                                                                                                                 | 0         | 0        |              |         |      |
| 5301210000 | FLAX, BROKEN OR SCUTCHED                                                                                                                                                                            | 0         | 0        |              |         |      |
| 5301290000 | FLAX, HACKLED OR OTHERWISE PROCESSED, BUT NOT SPUN                                                                                                                                                  | 0         | 0        |              |         |      |
| 5301300000 | FLAX TOW AND WASTE                                                                                                                                                                                  | 0         | 0        |              |         |      |
| 5302100000 | TRUE HEMP, RAW OR RETTED                                                                                                                                                                            | 0         | 0        |              |         |      |
| 5302900000 | TRUE HEMP (CANNABIS SATIVA L.) PROCESSED, BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)                                                                       | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5303100000 | JUTE AND OTHER TEXTILE BAST FIBRES, RAW OR RETTED                                                                                                                            | 9         | 10       |              |         |      |
| 5303903000 | JUTE, PROCESSED BUT NOT SPUN, TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)                                                                          | 9         | 10       |              |         |      |
| 5303909000 | OTHER TEXTILE BAST FIBRES, TOW AND WASTE OF THESE FIBRES (EXCLUDING JUTE, FLAX, TRUE HEMP AND RAMIE)                                                                         | 9         | 10       |              |         |      |
| 5305001100 | ABACA FIBRES, RAW                                                                                                                                                            | 9         | 5        |              |         |      |
| 5305001900 | OTHER ABACA FIBRES                                                                                                                                                           | 9         | 5        |              |         |      |
| 5305009010 | COCONUT FIBRES, RAW                                                                                                                                                          | 9         | 5        |              |         |      |
| 5305009020 | SISAL FIBRES AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW                                                                                                                | 9         | 5        |              |         |      |
| 5305009090 | OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK) | 0         | 0        |              |         |      |
| 5306100000 | SINGLE FLAX YARN                                                                                                                                                             | 9         | 0        |              |         |      |
| 5306201000 | MULTIPLE (FOLDED) OR CABLED FLAX YARN, PUT UP FOR RETAIL SALE                                                                                                                | 17        | 0        |              |         |      |
| 5306209000 | OTHER MULTIPLE (FOLDED) OR CABLED FLAX YARN                                                                                                                                  | 9         | 0        |              |         |      |
| 5307100000 | SINGLE YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03                                                                                                         | 9         | 0        |              |         |      |
| 5307200000 | MULTIPLE (FOLDED) OR CABLED YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03                                                                                    | 9         | 0        |              |         |      |
| 5308100000 | COIR YARN                                                                                                                                                                    | 9         | 0        |              |         |      |
| 5308200000 | YARN OF TRUE HEMP                                                                                                                                                            | 9         | 0        |              |         |      |
| 5308900010 | PAPER YARN                                                                                                                                                                   | 0         | 0        |              |         |      |
| 5308900090 | OTHER YARN OF OTHER VEGETABLE TEXTILE FIBRES                                                                                                                                 | 9         | 10       |              |         |      |
| 5309110000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FLAX                                                                                              | 17        | 0        |              |         |      |
| 5309190000 | OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)                                                                                            | 17        | 0        |              |         |      |
| 5309210000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX                                                                                            | 17        | 0        |              |         |      |
| 5309290000 | OTHER WOVEN FABRICS CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)                                                                                          | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                       | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5310100000 | UNBLEACHED WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03                                                 | 0         | 0        |              |         |      |
| 5310900000 | WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03, OTHER THAN UNBLEACHED                                     | 17        | 0        |              |         |      |
| 5311000000 | WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN                                                      | 17        | 0        |              |         |      |
| 5401101000 | SEWING THREAD OF SYNTHETIC FILAMENTS, PUT UP FOR RETAIL SALE                                                                      | 17        | 0        |              |         |      |
| 5401109000 | SEWING THREAD OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE                                                                  | 9         | 0        |              |         |      |
| 5401201000 | SEWING THREAD OF ARTIFICIAL FILAMENTS, PUT UP FOR RETAIL SALE                                                                     | 17        | 0        |              |         |      |
| 5401209000 | SEWING THREAD OF ARTIFICIAL FILAMENTS, NOT PUT UP FOR RETAIL SALE                                                                 | 9         | 0        |              |         |      |
| 5402110000 | HIGH TENACITY YARN OF ARAMIDS, NOT PUT UP FOR RETAIL SALE                                                                         | 0         | 0        |              |         |      |
| 5402191000 | HIGH TENACITY YARN OF NYLON-6,6, NOT PUT UP FOR RETAIL SALE                                                                       | 0         | 0        |              |         |      |
| 5402199000 | OTHER HIGH TENACITY YARN OF OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE                                                          | 0         | 0        |              |         |      |
| 5402200000 | HIGH TENACITY YARN OF POLYESTERS, NOT PUT UP FOR RETAIL SALE                                                                      | 0         | 0        |              |         |      |
| 5402310000 | TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN NOT MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE           | 0         | 0        |              |         |      |
| 5402320000 | TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE               | 9         | 0        |              |         |      |
| 5402330000 | TEXTURED YARN, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE                                                                          | 9         | 0        |              |         |      |
| 5402340000 | TEXTURED YARN, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE                                                                       | 9         | 10       |              |         |      |
| 5402390000 | OTHER TEXTURED YARN, OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX | 9         | 10       |              |         |      |
| 5402440010 | SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE              | 0         | 0        |              |         |      |
| 5402440090 | SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF OTHER ELASTOMERS, NOT PUT UP FOR RETAIL SALE          | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5402450000 | SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE                                                                                   | 0         | 0        |              |         |      |
| 5402460000 | OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF PARTIALLY ORIENTED POLYESTERS, NOT PUT UP FOR RETAIL SALE                                                                         | 9         | 10       |              |         |      |
| 5402470000 | OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE                                                                                            | 9         | 0        |              |         |      |
| 5402480000 | OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE                                                                                         | 9         | 0        |              |         |      |
| 5402491000 | OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE                                                                                          | 0         | 0        |              |         |      |
| 5402499000 | OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OTHER THAN OF NYLON OR OTHER POLYAMIDES, PARTIALLY ORIENTED POLYESTERS, OTHER POLYESTERS OR POLYURETHANE, NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5402510000 | SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES NOT PUT UP FOR RETAIL SALE                                                                                                     | 0         | 0        |              |         |      |
| 5402520000 | SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE                                                                                                                   | 0         | 0        |              |         |      |
| 5402590000 | OTHER SYNTHETIC FILAMENT SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX                                               | 9         | 0        |              |         |      |
| 5402610000 | MULTIPLE (FOLDED) OR CABLED YARN, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE                                                                                                                          | 0         | 0        |              |         |      |
| 5402620000 | MULTIPLE (FOLDED) OR CABLED YARN, OF POLYESTER, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX                                                                                | 9         | 0        |              |         |      |
| 5402690000 | OTHER MULTIPLE (FOLDED) OR CABLED SYNTHETIC FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX                                                                     | 9         | 0        |              |         |      |
| 5403100000 | HIGH TENACITY YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE                                                                                                                                                     | 9         | 0        |              |         |      |
| 5403310000 | SINGLE YARN OF VISCOSE RAYON, UNTWISTED OR WITH A TWIST NOT EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE                                                                                               | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5403320000 | SINGLE YARN OF VISCOSE RAYON, WITH A TWIST EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE                                                                                                                              | 9         | 0        |              |         |      |
| 5403330000 | SINGLE YARN, OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX                                                                                                          | 9         | 0        |              |         |      |
| 5403390000 | OTHER ARTIFICIAL FILAMENT SINGLE YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX                                                                                                      | 9         | 0        |              |         |      |
| 5403410000 | MULTIPLE (FOLDED) OR CABLED YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE                                                                                                                                                     | 9         | 0        |              |         |      |
| 5403420000 | MULTIPLE (FOLDED) OR CABLED YARN OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE                                                                                                                                                 | 9         | 0        |              |         |      |
| 5403490000 | OTHER MULTIPLE (FOLDED) OR CABLED ARTIFICIAL FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX                                                                                 | 9         | 0        |              |         |      |
| 5404111000 | SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYURETHANE ELASTOMERS                                                                                      | 0         | 0        |              |         |      |
| 5404119000 | SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF OTHER ELASTOMERS                                                                                             | 0         | 0        |              |         |      |
| 5404120000 | SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYPROPYLENE                                                                                                | 0         | 0        |              |         |      |
| 5404191000 | SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, POLYURETHANE                                                                                                    | 0         | 0        |              |         |      |
| 5404199000 | OTHER SYNTHETIC POLYURETHANE MONOFILAMENTS OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM                                                                                                           | 0         | 0        |              |         |      |
| 5404900000 | STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.                                                                                                       | 9         | 10       |              |         |      |
| 5405000000 | ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM | 0         | 0        |              |         |      |
| 5406001000 | SYNTHETIC FILAMENT YARN, PUT UP FOR RETAIL SALE                                                                                                                                                                                   | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5406009000 | ARTIFICIAL FILAMENT YARN, PUT UP FOR RETAIL SALE                                                                        | 17        | 0        |              |         |      |
| 5407101000 | WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, FOR MAKING TYRES          | 9         | 0        |              |         |      |
| 5407109000 | OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS                      | 17        | 0        |              |         |      |
| 5407200000 | WOVEN FABRICS OBTAINED FROM STRIP OR THE LIKE, OF SYNTHETIC FILAMENTS                                                   | 17        | 0        |              |         |      |
| 5407300000 | WOVEN FABRICS OF SYNTHETIC FILAMENT YARN SPECIFIED IN NOTE 9 TO SECTION XI                                              | 17        | 0        |              |         |      |
| 5407410000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES       | 17        | 0        |              |         |      |
| 5407420000 | DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES                         | 17        | 0        |              |         |      |
| 5407430000 | WOVEN FABRICS OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES | 17        | 0        |              |         |      |
| 5407440000 | PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES                      | 17        | 0        |              |         |      |
| 5407510000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS                 | 17        | 0        |              |         |      |
| 5407520000 | DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS                                   | 17        | 0        |              |         |      |
| 5407530000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS              | 17        | 0        |              |         |      |
| 5407540000 | PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS                                | 17        | 0        |              |         |      |
| 5407610000 | OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF NON-TEXTURED POLYESTER FILAMENTS                              | 17        | 0        |              |         |      |
| 5407690000 | OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER FILAMENTS                                           | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5407711000 | TYRE CORD FABRIC MADE WITH YARN OF POLY(VINYL ALCOHOL), UNBLEACHED OR BLEACHED                                                                                        | 0         | 0        |              |         |      |
| 5407719000 | OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS, UNBLEACHED OR BLEACHED, OTHER THAN TYRE CORD FABRIC MADE WITH YARN OF POLYVINYL ALCOHOL | 17        | 0        |              |         |      |
| 5407720000 | DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS                                                                                          | 17        | 0        |              |         |      |
| 5407730000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS                                                                     | 17        | 0        |              |         |      |
| 5407740000 | PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS                                                                                       | 17        | 0        |              |         |      |
| 5407810000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON                                  | 17        | 0        |              |         |      |
| 5407820000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON                                                    | 17        | 0        |              |         |      |
| 5407830000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON                               | 17        | 0        |              |         |      |
| 5407840000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON                                                 | 17        | 0        |              |         |      |
| 5407910000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS                                                                                                | 17        | 0        |              |         |      |
| 5407920000 | OTHER DYED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS                                                                                                                  | 17        | 0        |              |         |      |
| 5407930000 | OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF SYNTHETIC FILAMENT YARNS                                                                                         | 17        | 0        |              |         |      |
| 5407940000 | OTHER PRINTED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS                                                                                                               | 17        | 0        |              |         |      |
| 5408100010 | WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON, FOR MAKING TYRES                                                                                     | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5408100090 | OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON                                                      | 17        | 0        |              |         |      |
| 5408210000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE        | 17        | 0        |              |         |      |
| 5408220000 | DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE                          | 17        | 0        |              |         |      |
| 5408230000 | WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL FILAMENT OR STRIP OR THE LIKE | 17        | 0        |              |         |      |
| 5408240000 | PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT ARTIFICIAL FILAMENT OR STRIP OR THE LIKE                          | 17        | 0        |              |         |      |
| 5408310000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS                                                    | 17        | 0        |              |         |      |
| 5408320000 | OTHER DYED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS                                                                      | 17        | 0        |              |         |      |
| 5408330000 | OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF ARTIFICIAL FILAMENT YARNS                                             | 17        | 0        |              |         |      |
| 5408340000 | OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL FILAMENT YARNS                                                                   | 17        | 0        |              |         |      |
| 5501100000 | TOW OF NYLON OR OTHER POLYAMIDES                                                                                           | 9         | 0        |              |         |      |
| 5501200000 | TOW OF POLYESTERS                                                                                                          | 0         | 0        |              |         |      |
| 5501301000 | ACRYLIC OR MODACRYLIC TOW OBTAINED BY WET EXTRUSION                                                                        | 9         | 0        |              |         |      |
| 5501309000 | OTHER ACRYLIC OR MODACRYLIC TOW                                                                                            | 9         | 0        |              |         |      |
| 5501400000 | POLYPROPYLENE TOW                                                                                                          | 0         | 0        |              |         |      |
| 5501900000 | OTHER SYNTHETIC FILAMENT TOW                                                                                               | 0         | 0        |              |         |      |
| 5502001000 | TOW OF CELLULOSE ACETATE ROVINGS                                                                                           | 0         | 0        |              |         |      |
| 5502002000 | VISCOSE RAYON TOW                                                                                                          | 0         | 0        |              |         |      |
| 5502009000 | TOW OF OTHER ARTIFICIAL FILAMENTS                                                                                          | 0         | 0        |              |         |      |
| 5503110000 | STAPLE FIBRES, OF ARAMIDS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                          | 9         | 10       |              |         |      |

| Subheading | Description                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5503190000 | STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                    | 9         | 0        |              |         |      |
| 5503200000 | STAPLE FIBRES, OF POLYESTERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                   | 0         | 0        |              |         |      |
| 5503301000 | STAPLE FIBRES, ACRYLIC OR MODACRYLIC, OBTAINED BY WET EXTRUSION NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING | 9         | 0        |              |         |      |
| 5503309000 | OTHER STAPLE FIBRES, ACRYLIC OR MODACRYLIC, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                     | 9         | 0        |              |         |      |
| 5503400000 | STAPLE FIBRES, OF POLYPROPYLENE, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                | 9         | 10       |              |         |      |
| 5503901000 | OTHER SYNTHETIC STAPLE FIBRES, VINYL, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                           | 0         | 0        |              |         |      |
| 5503909000 | OTHER SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                  | 0         | 0        |              |         |      |
| 5504100000 | STAPLE FIBRES, OF VISCOSE RAYON, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                | 0         | 0        |              |         |      |
| 5504900000 | OTHER ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                 | 0         | 0        |              |         |      |
| 5505100000 | WASTE OF SYNTHETIC FIBRES                                                                                              | 9         | 10       |              |         |      |
| 5505200000 | WASTE OF ARTIFICIAL FIBRES                                                                                             | 9         | 0        |              |         |      |
| 5506100000 | STAPLE FIBRES, OF NYLON OR OTHER POLYAMIDES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                        | 9         | 0        |              |         |      |
| 5506200000 | STAPLE FIBRES, OF POLYESTERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                       | 0         | 0        |              |         |      |
| 5506300000 | STAPLE FIBRES, ACRYLIC OR MODACRYLIC, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                               | 9         | 0        |              |         |      |
| 5506900000 | OTHER SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                      | 9         | 10       |              |         |      |
| 5507000000 | ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING                                           | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5508101000 | SEWING THREAD OF SYNTHETIC STAPLE FIBRES, PUT UP FOR RETAIL SALE                                                                             | 17        | 0        |              |         |      |
| 5508109000 | OTHER SEWING THREAD OF SYNTHETIC STAPLE FIBRES                                                                                               | 9         | 0        |              |         |      |
| 5508201000 | SEWING THREAD OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE                                                                            | 17        | 0        |              |         |      |
| 5508209000 | OTHER SEWING THREAD OF ARTIFICIAL STAPLE FIBRES                                                                                              | 9         | 0        |              |         |      |
| 5509110000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE                      | 9         | 0        |              |         |      |
| 5509120000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5509210000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                         | 9         | 0        |              |         |      |
| 5509220000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                    | 9         | 0        |              |         |      |
| 5509310000 | SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                             | 9         | 0        |              |         |      |
| 5509320000 | MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE        | 9         | 0        |              |         |      |
| 5509410000 | OTHER SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                  | 9         | 0        |              |         |      |
| 5509420000 | OTHER MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE             | 9         | 0        |              |         |      |
| 5509510000 | OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                     | 9         | 0        |              |         |      |
| 5509520000 | OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE                     | 9         | 0        |              |         |      |
| 5509530000 | OTHER YARN, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE                                       | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5509590000 | OTHER YARN, OF POLYESTER STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                                                               | 9         | 0        |              |         |      |
| 5509610000 | OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE             | 9         | 0        |              |         |      |
| 5509620000 | OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE                               | 9         | 0        |              |         |      |
| 5509690000 | OTHER YARN, OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                                                   | 9         | 0        |              |         |      |
| 5509910000 | OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE                         | 9         | 0        |              |         |      |
| 5509920000 | OTHER YARN, OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE                                           | 9         | 0        |              |         |      |
| 5509990000 | OTHER YARN, OF SYNTHETIC STAPLE FIBRES, OTHER THAN THAT MIXED MAINLY OR SOLELY WITH WOOL, FINE ANIMAL HAIR OR COTTON, NOT PUT UP FOR RETAIL SALE | 9         | 0        |              |         |      |
| 5510110000 | SINGLE YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                           | 9         | 0        |              |         |      |
| 5510120000 | MULTIPLE (FOLDED) OR CABLED YARN, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                      | 9         | 0        |              |         |      |
| 5510200000 | OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE                        | 9         | 0        |              |         |      |
| 5510300000 | OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, NOT PUT UP FOR RETAIL SALE                                          | 9         | 0        |              |         |      |
| 5510900000 | OTHER YARN, OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE                                                                              | 9         | 0        |              |         |      |
| 5511100000 | YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING 85 % OR MORE BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE                                        | 17        | 0        |              |         |      |
| 5511200000 | YARN OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, PUT UP FOR RETAIL SALE                                      | 17        | 0        |              |         |      |
| 5511300000 | YARN OF ARTIFICIAL STAPLE FIBRES, PUT UP FOR RETAIL SALE                                                                                         | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                             | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5512110000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES                                                                                      | 17        | 0        |              |         |      |
| 5512190000 | DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES                                                              | 17        | 0        |              |         |      |
| 5512210000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES                                                                          | 17        | 0        |              |         |      |
| 5512290000 | DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF ACRYLIC OR MODACRYLIC STAPLE FIBRES                                                  | 17        | 0        |              |         |      |
| 5512910000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES                                                                                | 17        | 0        |              |         |      |
| 5512990000 | OTHER DYED WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS OR PRINTED, CONTAINING 85 % OR MORE BY WEIGHT OF STAPLE FIBRES                                                                  | 17        | 0        |              |         |      |
| 5513110000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2 | 17        | 0        |              |         |      |
| 5513120000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL OF A WEIGHT NOT EXCEEDING 170 G/M2                          | 17        | 0        |              |         |      |
| 5513130000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER STAPLE FIBRES                                                                                | 17        | 0        |              |         |      |
| 5513190000 | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2              | 17        | 0        |              |         |      |
| 5513210000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2                 | 17        | 0        |              |         |      |
| 5513231000 | DYED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL                                                                                       | 17        | 0        |              |         |      |
| 5513239000 | OTHER DYED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES OF A WEIGHT NOT EXCEEDING 170 G/M2                                                                                         | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5513290000 | OTHER DYED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2                  | 17        | 0        |              |         |      |
| 5513310000 | WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2 | 17        | 0        |              |         |      |
| 5513391000 | WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL                                                                       | 17        | 0        |              |         |      |
| 5513392000 | OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF POLYESTER STAPLE FIBRES                                                                                                                    | 17        | 0        |              |         |      |
| 5513399000 | OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS                                                                                                                                                | 17        | 0        |              |         |      |
| 5513410000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 G/M2                       | 17        | 0        |              |         |      |
| 5513491000 | PRINTED WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL                                                                                             | 17        | 0        |              |         |      |
| 5513492000 | OTHER PRINTED WOVEN FABRICS OF POLYESTER STAPLE FIBRES                                                                                                                                           | 17        | 0        |              |         |      |
| 5513499000 | OTHER PRINTED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85 % BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                   | 17        | 0        |              |         |      |
| 5514110000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2            | 17        | 0        |              |         |      |
| 5514120000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, OF A WEIGHT EXCEEDING 170 G/M2                                      | 17        | 0        |              |         |      |
| 5514191000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF POLYESTER STAPLE FIBRES                                                                                                                            | 17        | 0        |              |         |      |
| 5514199000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES                                                                                                                            | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5514210000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                                       | 17        | 0        |              |         |      |
| 5514220000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                           | 17        | 0        |              |         |      |
| 5514230000 | OTHER DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                                              | 17        | 0        |              |         |      |
| 5514290000 | OTHER DYED WOVEN FABRICS, LESS THAN 85 % BY WEIGHT, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                                                                                    | 17        | 0        |              |         |      |
| 5514301000 | WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                    | 17        | 0        |              |         |      |
| 5514302000 | WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2 | 17        | 0        |              |         |      |
| 5514303000 | OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                    | 17        | 0        |              |         |      |
| 5514309000 | OTHER WOVEN FABRICS, OF YARNS OF DIFFERENT COLOURS, LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                                         | 17        | 0        |              |         |      |
| 5514410000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER FIBRES, PLAIN WEAVE, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                                                                           | 17        | 0        |              |         |      |
| 5514420000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, 3-THREAD OR 4-THREAD TWILL, INCLUDING CROSS TWILL, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2                              | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5514430000 | OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2 | 17        | 0        |              |         |      |
| 5514490000 | OTHER PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/M2           | 17        | 0        |              |         |      |
| 5515110000 | OTHER WOVEN FABRICS, OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH VISCOSE RAYON STAPLE FIBRES                                                        | 17        | 0        |              |         |      |
| 5515120000 | OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                  | 17        | 0        |              |         |      |
| 5515130000 | OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR                                                            | 17        | 0        |              |         |      |
| 5515190000 | OTHER WOVEN FABRICS OF POLYESTER STAPLE FIBRES                                                                                                                  | 17        | 0        |              |         |      |
| 5515210000 | OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                      | 17        | 0        |              |         |      |
| 5515220000 | OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR                                                | 17        | 0        |              |         |      |
| 5515290000 | OTHER WOVEN FABRICS OF ACRYLIC OR MODACRYLIC STAPLE FIBRES                                                                                                      | 17        | 0        |              |         |      |
| 5515910000 | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                                                                  | 17        | 0        |              |         |      |
| 5515990000 | OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES                                                                                                                  | 17        | 0        |              |         |      |
| 5516110000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES                                                             | 17        | 0        |              |         |      |
| 5516120000 | DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES                                                                               | 17        | 0        |              |         |      |
| 5516130000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES                                                          | 17        | 0        |              |         |      |
| 5516140000 | PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF ARTIFICIAL STAPLE FIBRES                                                                            | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                    | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5516210000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS          | 17        | 0        |              |         |      |
| 5516220000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                            | 17        | 0        |              |         |      |
| 5516230000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS       | 17        | 0        |              |         |      |
| 5516240000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS                         | 17        | 0        |              |         |      |
| 5516310000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR    | 17        | 0        |              |         |      |
| 5516320000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR                      | 17        | 0        |              |         |      |
| 5516330000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR | 17        | 0        |              |         |      |
| 5516340000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH WOOL OR FINE ANIMAL HAIR                   | 17        | 0        |              |         |      |
| 5516410000 | UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON                      | 17        | 0        |              |         |      |
| 5516420000 | DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON                                        | 17        | 0        |              |         |      |
| 5516430000 | WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON                   | 17        | 0        |              |         |      |
| 5516440000 | PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF ARTIFICIAL STAPLE FIBRES, MIXED MAINLY OR SOLELY WITH COTTON                                     | 17        | 0        |              |         |      |
| 5516910000 | OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES                                                                                         | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                            | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5516920000 | OTHER DYED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES                                                                                                   | 17        | 0        |              |         |      |
| 5516930000 | OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS, OF ARTIFICIAL STAPLE FIBRES                                                                         | 17        | 0        |              |         |      |
| 5516940000 | OTHER PRINTED WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES                                                                                                | 17        | 0        |              |         |      |
| 5601100000 | SANITARY TOWELS AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR SANITARY ARTICLES, OF WADDING                                            | 9         | 0        |              |         |      |
| 5601210000 | WADDING AND OTHER ARTICLES OF COTTON WADDING                                                                                                           | 9         | 0        |              |         |      |
| 5601220000 | WADDING AND OTHER ARTICLES OF WADDING OF MAN-MADE FIBRES                                                                                               | 9         | 0        |              |         |      |
| 5601290000 | WADDING AND OTHER ARTICLES OF WADDING, OTHER THAN OF COTTON AND MAN-MADE FIBRES                                                                        | 9         | 0        |              |         |      |
| 5601300000 | TEXTILE FLOCK AND DUST AND MILL NEPS                                                                                                                   | 9         | 0        |              |         |      |
| 5602100000 | NEEDLELOOM FELT AND STITCH-BONDED FIBRE FABRICS, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED                                                       | 9         | 0        |              |         |      |
| 5602210000 | FELT OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED                                                                        | 9         | 0        |              |         |      |
| 5602290000 | FELT OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT IMPREGNATED, COATED, COVERED OR LAMINATED                                 | 9         | 0        |              |         |      |
| 5602900000 | OTHER FELT, WHETHER OR NOT IMPREGNATED, COATED OR LAMINATED                                                                                            | 9         | 0        |              |         |      |
| 5603110000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING NOT MORE THAN 25 G/M2                             | 0         | 0        |              |         |      |
| 5603121000 | NONWOVENS, OF POLYESTER, IMPREGNATED WITH STYRENE-BUTADIENE RUBBER WEIGHING NOT LESS THAN 43 G/M2, PRE-CUT, OF A WIDTH NOT MORE THAN 75 MM             | 9         | 10       |              |         |      |
| 5603129000 | OTHER NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2 | 9         | 10       |              |         |      |
| 5603130000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2      | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5603140000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, OF MAN-MADE FILAMENTS, WEIGHING MORE THAN 150 G/M2                                                                      | 9         | 10       |              |         |      |
| 5603910000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING NOT MORE THAN 25 G/M2, OTHER THAN OF MAN-MADE FILAMENTS                                                        | 0         | 0        |              |         |      |
| 5603920000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 25 G/M2 BUT NOT MORE THAN 70 G/M2, OTHER THAN OF MAN-MADE FILAMENTS                                  | 9         | 10       |              |         |      |
| 5603930000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 70 G/M2 BUT NOT MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS                                 | 9         | 10       |              |         |      |
| 5603940000 | NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED, WEIGHING MORE THAN 150 G/M2, OTHER THAN OF MAN-MADE FILAMENTS                                                           | 9         | 10       |              |         |      |
| 5604100000 | RUBBER THREAD AND CORD, TEXTILE COVERED                                                                                                                                                      | 9         | 0        |              |         |      |
| 5604902000 | HIGH-TENACITY YARN, IMPREGNATED OR COATED, WITH UNVULCANISED RUBBER FOR TYRE MANUFACTURING                                                                                                   | 9         | 0        |              |         |      |
| 5604909000 | GIMPED TEXTILE, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COVERED, COATED OR SHEATHED WITH RUBBER OR PLASTICS                                                           | 9         | 0        |              |         |      |
| 5605000000 | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL | 0         | 0        |              |         |      |
| 5606000000 | GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN                           | 9         | 0        |              |         |      |
| 5607210000 | BINDER OR BALER TWINE, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE                                                                                                                   | 9         | 0        |              |         |      |
| 5607290000 | OTHER TWINE, CORDAGE, ROPE AND CABLES, OF SISAL OR OTHER TEXTILE FIBRES OF THE GENUS AGAVE                                                                                                   | 9         | 0        |              |         |      |
| 5607410000 | BINDER OR BALER TWINE, OF POLYETHYLENE OR POLYPROPYLENE                                                                                                                                      | 9         | 0        |              |         |      |
| 5607490000 | CORDAGE, ROPE AND CABLES, OF POLYETHYLENE OR POLYPROPYLENE                                                                                                                                   | 9         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                  | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5607500000 | TWINE, CORDAGE, ROPE AND CABLES OF OTHER SYNTHETIC FIBRES                                                                                                    | 9         | 0        |              |         |      |
| 5607900000 | OTHER TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS | 9         | 0        |              |         |      |
| 5608110000 | MADE UP FISHING NETS OF MAN-MADE TEXTILE MATERIALS                                                                                                           | 0         | 0        |              |         |      |
| 5608190000 | KNOTTED NETTING OF TWINE, CORDAGE OR ROPE, IN WEBS OR PIECES, AND OTHER MADE UP NETS OF MAN-MADE TEXTILE MATERIALS                                           | 9         | 0        |              |         |      |
| 5608900000 | OTHER MADE UP FISHING NETS AND OTHER MADE UP NETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE TEXTILE MATERIALS                                       | 0         | 0        |              |         |      |
| 5609000000 | ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED                           | 9         | 0        |              |         |      |
| 5701100000 | KNOTTED CARPETS OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP                                                                                          | 9         | 0        |              |         |      |
| 5701900000 | KNOTTED CARPETS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, WHETHER OR NOT MADE UP                                                   | 9         | 0        |              |         |      |
| 5702100000 | "KELIM", "SCHUMACKS", "KARAMINIE" AND OTHER SIMILAR HAND-WOVEN RUGS                                                                                          | 9         | 0        |              |         |      |
| 5702200000 | FLOOR COVERINGS OF COCONUT FIBRES (COIR)                                                                                                                     | 9         | 0        |              |         |      |
| 5702310000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR                                                            | 9         | 0        |              |         |      |
| 5702320000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF MAN-MADE TEXTILES                                                                   | 9         | 0        |              |         |      |
| 5702390000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, NOT MADE UP, OF OTHER TEXTILE MATERIALS                                                             | 9         | 0        |              |         |      |
| 5702410000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR                                                                | 9         | 0        |              |         |      |
| 5702420000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES                                                                       | 9         | 0        |              |         |      |
| 5702490000 | CARPETS AND OTHER FLOOR COVERINGS, OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS                                                                 | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5702500000 | CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, NOT MADE UP                                                                   | 9         | 0        |              |         |      |
| 5702910000 | CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF WOOL OR FINE ANIMAL HAIR                                          | 9         | 0        |              |         |      |
| 5702920000 | CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF MAN-MADE TEXTILES                                                 | 9         | 0        |              |         |      |
| 5702990000 | CARPETS AND OTHER FLOOR COVERINGS, NOT OF PILE CONSTRUCTION, MADE UP, OF OTHER TEXTILE MATERIALS                                           | 9         | 0        |              |         |      |
| 5703100000 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR                                     | 9         | 0        |              |         |      |
| 5703200000 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF NYLON OR OTHER POLYAMIDES                                    | 9         | 0        |              |         |      |
| 5703300000 | CARPETS AND OTHER FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER MAN-MADE TEXTILE MATERIALS OR OF ARTIFICIAL TEXTILE MATERIAL   | 9         | 0        |              |         |      |
| 5703900000 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, OF OTHER TEXTILE MATERIALS                                      | 9         | 0        |              |         |      |
| 5704100000 | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, HAVING A MAXIMUM SURFACE AREA OF 0,3 M2 | 9         | 0        |              |         |      |
| 5704900000 | OTHER CARPETS AND OTHER FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP                                            | 9         | 0        |              |         |      |
| 5705000000 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP                                                                    | 9         | 0        |              |         |      |
| 5801100000 | WOVEN PILE FABRICS AND CHENILLE FABRICS, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN NARROW WOVEN FABRICS, EXCEPT PRODUCTS OF 58.02 OR 58.06   | 17        | 0        |              |         |      |
| 5801210000 | WEFT PILE FABRICS, OF COTTON, UNCUT, EXCEPT PRODUCTS OF 58.02 OR 58.06                                                                     | 17        | 0        |              |         |      |
| 5801220000 | WEFT PILE FABRICS, OF COTTON, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06                                                             | 17        | 0        |              |         |      |
| 5801230000 | OTHER WEFT PILE FABRICS, OF COTTON, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06                                     | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5801240000 | WARP PILE FABRICS, OF COTTON, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06                                | 17        | 0        |              |         |      |
| 5801250000 | WARP PILE FABRICS, OF COTTON, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06                                            | 17        | 0        |              |         |      |
| 5801260000 | CHENILLE FABRICS, OF COTTON, EXCEPT PRODUCTS OF 58.02 OR 58.06                                                  | 17        | 0        |              |         |      |
| 5801310000 | UNCUT WEFT PILE FABRICS, OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06                                  | 17        | 0        |              |         |      |
| 5801320000 | WEFT PILE FABRICS, OF MAN-MADE FIBRES, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06                         | 17        | 0        |              |         |      |
| 5801330000 | OTHER WEFT PILE FABRICS, OF MAN-MADE FIBRES, OTHER THAN UNCUT, CUT, CORDUROY, EXCEPT PRODUCTS OF 58.02 OR 58.06 | 17        | 0        |              |         |      |
| 5801340000 | WARP PILE FABRICS, OF MAN-MADE FIBRES, ÉPINGLÉ (UNCUT), EXCEPT PRODUCTS OF 58.02 OR 58.06                       | 17        | 0        |              |         |      |
| 5801350000 | WARP PILE FABRICS, OF MAN-MADE FIBRES, CUT, EXCEPT PRODUCTS OF 58.02 OR 58.06                                   | 17        | 0        |              |         |      |
| 5801360000 | CHENILLE FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.02 OR 58.06                                          | 17        | 0        |              |         |      |
| 5801900000 | OTHER WOVEN PILE FABRICS, OTHER THAN KNITTED OR CROCHETED, EXCEPT PRODUCTS OF 58.02 OR 58.06                    | 17        | 0        |              |         |      |
| 5802110000 | UNBLEACHED TERRY TOWELLING, OF COTTON, OTHER THAN NARROW FABRICS                                                | 17        | 0        |              |         |      |
| 5802190000 | BLEACHED TERRY TOWELLING, OF COTTON, OF YARNS OF DIFFERENT COLOURS OR PRINTED, OTHER THAN NARROW FABRICS        | 17        | 0        |              |         |      |
| 5802200000 | TERRY TOWELLING OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, OTHER THAN NARROW FABRICS                     | 17        | 0        |              |         |      |
| 5802300000 | TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03                                                    | 17        | 0        |              |         |      |
| 5803001000 | GAUZE, OF COTTON                                                                                                | 17        | 0        |              |         |      |
| 5803009000 | GAUZE OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON                                                          | 17        | 10       |              |         |      |
| 5804100000 | TULLES AND OTHER NET FABRICS                                                                                    | 17        | 0        |              |         |      |
| 5804210000 | MECHANICALLY MADE LACE OF MAN-MADE FIBRES, IN STRIPS OR IN MOTIFS                                               | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                         | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5804290000 | MECHANICALLY MADE LACE OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS                                                                              | 17        | 0        |              |         |      |
| 5804300000 | HAND-MADE LACE, IN THE PIECE, IN STRIPS OR IN MOTIFS                                                                                                                                                | 17        | 0        |              |         |      |
| 5805000000 | TAPESTRIES, HAND-MADE, OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLEWORK TAPESTRIES (E.G. PETIT POINT AND CROSS STITCH), WHETHER OR NOT MADE UP                       | 17        | 0        |              |         |      |
| 5806100000 | NARROW WOVEN PILE FABRICS, CHENILLE FABRICS OR TERRY TOWELLING FABRICS, OTHER THAN GOODS OF HEADING 58.07                                                                                           | 17        | 0        |              |         |      |
| 5806200000 | OTHER NARROW FABRICS, CONTAINING BY WEIGHT 5 % OF MORE OF ELASTOMERIC YARN, OR RUBBER THREAD, OTHER THAN GOODS OF HEADING 58.07                                                                     | 17        | 0        |              |         |      |
| 5806310000 | NARROW FABRICS, OF COTTON, OTHER THAN GOODS OF HEADING 58.07                                                                                                                                        | 17        | 0        |              |         |      |
| 5806321000 | NARROW FABRICS, OF MAN-MADE FIBRES, OF A WIDTH NOT EXCEEDING 4,1 CM, EXCEPT PRODUCTS OF 58.07                                                                                                       | 17        | 0        |              |         |      |
| 5806329000 | OTHER NARROW FABRICS OF MAN-MADE FIBRES, EXCEPT PRODUCTS OF 58.07                                                                                                                                   | 17        | 0        |              |         |      |
| 5806390000 | NARROW FABRICS OF OTHER TEXTILE MATERIALS (E.G. OF SILK), OTHER THAN GOODS OF HEADING 58.07                                                                                                         | 17        | 0        |              |         |      |
| 5806400000 | NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)                                                                                                          | 17        | 0        |              |         |      |
| 5807100000 | WOVEN LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED                                                                    | 17        | 0        |              |         |      |
| 5807900000 | OTHER LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED (E.G. PRINTED)                                                     | 17        | 0        |              |         |      |
| 5808100000 | BRAIDS IN THE PIECE                                                                                                                                                                                 | 17        | 0        |              |         |      |
| 5808900000 | ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY (OTHER THAN KNITTED OR CROCHETED); TASSELS, POMPONS AND SIMILAR ARTICLES                                                                      | 17        | 0        |              |         |      |
| 5809000000 | WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED. | 9         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                         | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5810100000 | EMBROIDERY WITHOUT VISIBLE GROUND                                                                                                                                                   | 17        | 0        |              |         |      |
| 5810910000 | EMBROIDERY, OF COTTON, IN THE PIECE, IN STRIPS OR IN MOTIFS                                                                                                                         | 17        | 0        |              |         |      |
| 5810920000 | EMBROIDERY, OF MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS                                                                                                                | 17        | 0        |              |         |      |
| 5810990000 | EMBROIDERY OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, IN THE PIECE, IN STRIPS OR IN MOTIFS                                                                | 17        | 0        |              |         |      |
| 5811000000 | QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10 | 17        | 0        |              |         |      |
| 5901100000 | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE                                                                  | 17        | 0        |              |         |      |
| 5901900000 | TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS                                                           | 17        | 0        |              |         |      |
| 5902101000 | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, RUBBERISED                                                                                                     | 0         | 0        |              |         |      |
| 5902109000 | TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, OTHER THAN RUBBERISED                                                                                          | 9         | 10       |              |         |      |
| 5902201000 | TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, RUBBERISED                                                                                                                    | 0         | 0        |              |         |      |
| 5902209000 | TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYESTERS, OTHER THAN RUBBERISED                                                                                                         | 0         | 0        |              |         |      |
| 5902900000 | OTHER TYRE CORD FABRIC                                                                                                                                                              | 0         | 0        |              |         |      |
| 5903100000 | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYVINYLCHLORIDE, OTHER THAN TYRE CORD FABRIC                                                                      | 17        | 7        |              |         |      |
| 5903200000 | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH POLYURETHANE, OTHER THAN TYRE CORD FABRIC                                                                           | 17        | 0        |              |         |      |
| 5903900000 | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH OTHER PLASTICS, OTHER THAN TYRE CORD FABRIC                                                                         | 17        | 7        |              |         |      |
| 5904100000 | LINOLEUM, WHETHER OR NOT CUT TO SHAPE                                                                                                                                               | 17        | 0        |              |         |      |
| 5904900000 | FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE                                                                        | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5905000000 | TEXTILE WALL COVERINGS                                                                                                                                                                                                                                                                          | 17        | 0        |              |         |      |
| 5906100000 | ADHESIVE TAPE OF RUBBERIZED TEXTILE FABRIC WITH A WIDTH NOT EXCEEDING 20 CM                                                                                                                                                                                                                     | 17        | 0        |              |         |      |
| 5906910000 | RUBBERISED TEXTILE FABRICS, KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM                                                                                                                                                                                             | 17        | 0        |              |         |      |
| 5906991000 | WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM                                                                                                                                                 | 17        | 0        |              |         |      |
| 5906999010 | SPECIAL TEXTILE FABRICS FOR THE MANUFACTURE OF RUBBER ARTICLES, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM                                                                                                                                                                               | 9         | 0        |              |         |      |
| 5906999090 | OTHER RUBBERISED TEXTILE FABRICS, OTHER THAN KNITTED OR CROCHETED, EXCEPT ADHESIVE TAPE OF WIDTH NOT EXCEEDING 20 CM                                                                                                                                                                            | 17        | 0        |              |         |      |
| 5907000000 | TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.                                                                                                                                                              | 17        | 0        |              |         |      |
| 5908000000 | TEXTILE WICKS, WOVEN, PLAIED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED                                                                                                  | 9         | 0        |              |         |      |
| 5909000000 | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR, OR ACCESSORIES OF OTHER MATERIALS                                                                                                                                                                                | 9         | 0        |              |         |      |
| 5910000000 | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL                                                                                                                                                                          | 0         | 0        |              |         |      |
| 5911100000 | TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, OF A KIND USED FOR CARD CLOTHING, AND SIMILAR FABRICS OF A KIND USED FOR OTHER TECHNICAL PURPOSES, INCLUDING TAPES OF VELVETS IMPREGNATED WITH RUBBER TO LINE ENJULIUS | 0         | 0        |              |         |      |
| 5911200000 | BOLTING CLOTH, WHETHER OR NOT MADE UP                                                                                                                                                                                                                                                           | 0         | 0        |              |         |      |
| 5911310000 | TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING LESS THAN 650 G/M2                                                                                                            | 0         | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                                                                                | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 5911320000 | TEXTILE FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER-MAKING OR SIMILAR MACHINES (E.G. FOR PULP OR ASBESTOS-CEMENT) WEIGHING 650 G/M2 OR MORE                                                                                                                                         | 0         | 0        |              |         |      |
| 5911400000 | STRAINING CLOTH OF A KIND USED IN OIL PRESSES OR THE LIKE, INCLUDING THAT OF HUMAN HAIR                                                                                                                                                                                                                                    | 0         | 0        |              |         |      |
| 5911901000 | GASKETS OR WASHERS OF TEXTILE MATERIAL                                                                                                                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 5911909000 | OTHER TEXTILE PRODUCTS AND ARTICLES FOR TECHNICAL USES, OTHER THAN TEXTILE FABRICS, FELT AND FELT-LINED WOVEN FABRICS, COATED, COVERED OR LAMINATED WITH RUBBER, LEATHER OR OTHER MATERIAL, BOLTING CLOTH, FABRICS AND FELTS, ENDLESS OR FITTED WITH LINKING DEVICES, OF A KIND USED IN PAPER MACHINES OR SIMILAR MACHINES | 0         | 0        |              |         |      |
| 6001100000 | "LONG PILE" FABRICS                                                                                                                                                                                                                                                                                                        | 17        | 0        |              |         |      |
| 6001210000 | TERRY FABRICS OF COTTON                                                                                                                                                                                                                                                                                                    | 17        | 0        |              |         |      |
| 6001220000 | TERRY FABRICS, OF MAN-MADE FIBRES                                                                                                                                                                                                                                                                                          | 17        | 0        |              |         |      |
| 6001290000 | TERRY FABRICS, OF OTHER TEXTILE MATERIALS                                                                                                                                                                                                                                                                                  | 17        | 0        |              |         |      |
| 6001910000 | PILE FABRICS, KNITTED OR CROCHETED, OF COTTON,                                                                                                                                                                                                                                                                             | 17        | 0        |              |         |      |
| 6001920000 | PILE FABRICS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                                                                                                                                                                                                     | 17        | 0        |              |         |      |
| 6001990000 | PILE FABRICS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS                                                                                                                                                                                                                                                             | 17        | 0        |              |         |      |
| 6002400000 | KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD                                                                                                                                                                                   | 17        | 0        |              |         |      |
| 6002900000 | OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING 5 % OR LESS BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD                                                                                                                                                                             | 17        | 0        |              |         |      |
| 6003100000 | KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF WOOL OR FINE ANIMAL HAIR                                                                                                                                                                                       | 17        | 0        |              |         |      |
| 6003200000 | KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF COTTON                                                                                                                                                                                                         | 17        | 0        |              |         |      |
| 6003300000 | KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF SYNTHETIC FIBRES                                                                                                                                                                                               | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6003400000 | KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02, OF ARTIFICIAL FIBRES                                          | 17        | 0        |              |         |      |
| 6003900000 | OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02                                                          | 17        | 0        |              |         |      |
| 6004100000 | KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING 5 % OR MORE BY WEIGHT OF ELASTOMERIC YARN, WITHOUT RUBBER THREAD                                   | 17        | 0        |              |         |      |
| 6004900000 | OTHER KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM                                                                                                          | 17        | 0        |              |         |      |
| 6005210000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, UNBLEACHED OR BLEACHED                  | 17        | 0        |              |         |      |
| 6005220000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, DYED                                    | 17        | 0        |              |         |      |
| 6005230000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, OF YARNS OF DIFFERENT COLOURS           | 17        | 0        |              |         |      |
| 6005240000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF COTTON, PRINTED                                 | 17        | 0        |              |         |      |
| 6005310000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED        | 17        | 0        |              |         |      |
| 6005320000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, DYED                          | 17        | 0        |              |         |      |
| 6005330000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS | 17        | 0        |              |         |      |
| 6005340000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF SYNTHETIC FIBRES, PRINTED                       | 17        | 0        |              |         |      |
| 6005410000 | WARP KNOT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED       | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                             | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6005420000 | WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, DYED                          | 17        | 0        |              |         |      |
| 6005430000 | WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS | 17        | 0        |              |         |      |
| 6005440000 | WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04, OF ARTIFICIAL FIBRES, PRINTED                       | 17        | 0        |              |         |      |
| 6005900000 | OTHER WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04                                                | 17        | 0        |              |         |      |
| 6006100000 | OTHER KNITTED OR CROCHETED FABRICS, OF WOOL OR FINE ANIMAL HAIR                                                                                                         | 17        | 0        |              |         |      |
| 6006210000 | OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, UNBLEACHED OR BLEACHED                                                                                                   | 17        | 0        |              |         |      |
| 6006220000 | OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, DYED                                                                                                                     | 17        | 0        |              |         |      |
| 6006230000 | OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, OF YARNS OF DIFFERENT COLOURS                                                                                            | 17        | 0        |              |         |      |
| 6006240000 | OTHER KNITTED OR CROCHETED FABRICS, OF COTTON, PRINTED                                                                                                                  | 17        | 0        |              |         |      |
| 6006310000 | OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, UNBLEACHED OR BLEACHED                                                                                         | 17        | 0        |              |         |      |
| 6006320000 | OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, DYED                                                                                                           | 17        | 0        |              |         |      |
| 6006330000 | OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, OF YARNS OF DIFFERENT COLOURS                                                                                  | 17        | 0        |              |         |      |
| 6006340000 | OTHER KNITTED OR CROCHETED FABRICS, OF SYNTHETIC FIBRES, PRINTED                                                                                                        | 17        | 0        |              |         |      |
| 6006410000 | OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, UNBLEACHED OR BLEACHED                                                                                        | 17        | 0        |              |         |      |
| 6006420000 | OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, DYED                                                                                                          | 17        | 0        |              |         |      |
| 6006430000 | OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, OF YARNS OF DIFFERENT COLOURS                                                                                 | 17        | 0        |              |         |      |
| 6006440000 | OTHER KNITTED OR CROCHETED FABRICS, OF ARTIFICIAL FIBRES, PRINTED                                                                                                       | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6006900000 | OTHER KNITTED OR CROCHETED FABRICS                                                                                                                                                                                                                                     | 17        | 0        |              |         |      |
| 6101200000 | MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 61.03                                                                                   | 17        | 0        |              |         |      |
| 6101300000 | MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03                                                                          | 17        | 0        |              |         |      |
| 6101901000 | MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.03                                           | 17        | 0        |              |         |      |
| 6101909000 | MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.03 | 17        | 0        |              |         |      |
| 6102100000 | WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 61.04                                        | 17        | 0        |              |         |      |
| 6102200000 | WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, OTHER THAN THOSE OF HEADING 61.04                                                          | 17        | 0        |              |         |      |
| 6102300000 | WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 61.04                                                 | 17        | 0        |              |         |      |
| 6102900000 | WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 61.04                                         | 17        | 0        |              |         |      |
| 6103101000 | MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                                                                                                                                                | 17        | 0        |              |         |      |
| 6103102000 | MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                                                                                                        | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6103109000 | MEN'S OR BOYS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES                                                                       | 17        | 0        |              |         |      |
| 6103220000 | MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON                                                                                                                                              | 17        | 0        |              |         |      |
| 6103230000 | MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                                    | 17        | 0        |              |         |      |
| 6103291000 | MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                                                                            | 17        | 0        |              |         |      |
| 6103299000 | MEN'S OR BOYS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES                                                                   | 17        | 0        |              |         |      |
| 6103310000 | MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                                                                  | 17        | 0        |              |         |      |
| 6103320000 | MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON                                                                                                                                    | 17        | 0        |              |         |      |
| 6103330000 | MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                          | 17        | 0        |              |         |      |
| 6103390000 | MEN'S OR BOYS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES                                                         | 17        | 0        |              |         |      |
| 6103410000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                          | 17        | 0        |              |         |      |
| 6103420000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON                                                                            | 17        | 0        |              |         |      |
| 6103430000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                  | 17        | 0        |              |         |      |
| 6103490000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6104130000 | WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                                     | 17        | 0        |              |         |      |
| 6104191000 | WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                                                                             | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                               | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6104192000 | WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF COTTON                                                                                                  | 17        | 0        |              |         |      |
| 6104199000 | WOMEN'S OR GIRLS' SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES               | 17        | 0        |              |         |      |
| 6104220000 | WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF COTTON                                                                                              | 17        | 0        |              |         |      |
| 6104230000 | WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                    | 17        | 0        |              |         |      |
| 6104291000 | WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                            | 17        | 0        |              |         |      |
| 6104299000 | WOMEN'S OR GIRLS' ENSEMBLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES           | 17        | 0        |              |         |      |
| 6104310000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                  | 17        | 0        |              |         |      |
| 6104320000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF COTTON                                                                                    | 17        | 0        |              |         |      |
| 6104330000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                          | 17        | 0        |              |         |      |
| 6104390000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6104410000 | WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                              | 17        | 0        |              |         |      |
| 6104420000 | WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF COTTON                                                                                                | 17        | 0        |              |         |      |
| 6104430000 | WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                      | 17        | 0        |              |         |      |
| 6104440000 | WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF ARTIFICIAL FIBRES                                                                                     | 17        | 0        |              |         |      |
| 6104490000 | WOMEN'S OR GIRLS' DRESSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN WOOL, FINE ANIMAL HAIR, COTTON OR ARTIFICIAL FIBRES               | 17        | 0        |              |         |      |
| 6104510000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                            | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                       | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6104520000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF COTTON                                                                                                                                      | 17        | 0        |              |         |      |
| 6104530000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                            | 17        | 0        |              |         |      |
| 6104590000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES                                                   | 17        | 0        |              |         |      |
| 6104610000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                  | 17        | 0        |              |         |      |
| 6104620000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF COTTON                                                                                    | 17        | 0        |              |         |      |
| 6104630000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                          | 17        | 0        |              |         |      |
| 6104690000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6105100041 | MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED                                              | 17        | 0        |              |         |      |
| 6105100042 | MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN                                               | 17        | 0        |              |         |      |
| 6105100049 | OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS                                                                                                            | 17        | 0        |              |         |      |
| 6105100051 | MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED                                                     | 17        | 0        |              |         |      |
| 6105100052 | MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN                                                      | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6105100059 | OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT                                                                                                                       | 17        | 0        |              |         |      |
| 6105100080 | OTHER MEN'S SHIRTS, KNITTED OR CROCHETED, OF COTTON                                                                                                                                                                   | 17        | 0        |              |         |      |
| 6105100091 | OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLARS AND CUFFS                                                                                                           | 17        | 0        |              |         |      |
| 6105100092 | OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR, PARTIALLY OPENED AT THE FRONT                                                                                                                             | 17        | 0        |              |         |      |
| 6105100099 | OTHER SHIRTS, KNITTED OR CROCHETED, OF COTTON, OTHER THAN MEN'S                                                                                                                                                       | 17        | 0        |              |         |      |
| 6105201000 | MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES                                                                                                                                          | 17        | 0        |              |         |      |
| 6105209000 | MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER MAN-MADE FIBRES                                                                                                                                                 | 17        | 0        |              |         |      |
| 6105900000 | MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES                                                                                                      | 17        | 0        |              |         |      |
| 6106100021 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED | 17        | 0        |              |         |      |
| 6106100022 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN             | 17        | 0        |              |         |      |
| 6106100029 | OTHER WOMEN'S OR GIRLS BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, PARTIALLY OPENED AT THE FRONT, WITH RIBBED COLLAR AND CUFFS                                                                | 17        | 0        |              |         |      |
| 6106100031 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED               | 17        | 0        |              |         |      |
| 6106100032 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN                | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6106100039 | OTHER WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON, WITH COLLAR AND PARTIALLY OPENED AT THE FRONT                | 17        | 0        |              |         |      |
| 6106100090 | OTHER WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF COTTON                                                               | 17        | 0        |              |         |      |
| 6106200000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                            | 17        | 0        |              |         |      |
| 6106900000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES          | 17        | 0        |              |         |      |
| 6107110000 | MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF COTTON                                                                                    | 17        | 0        |              |         |      |
| 6107120000 | MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                           | 17        | 0        |              |         |      |
| 6107190000 | MEN'S OR BOYS' UNDERPANTS AND BRIEFS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES                          | 17        | 0        |              |         |      |
| 6107210000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON                                                                                  | 17        | 0        |              |         |      |
| 6107220000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                         | 17        | 0        |              |         |      |
| 6107290000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES                        | 17        | 0        |              |         |      |
| 6107910000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON                                                           | 17        | 0        |              |         |      |
| 6107991000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                  | 17        | 0        |              |         |      |
| 6107999000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES | 17        | 0        |              |         |      |
| 6108110000 | WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                   | 17        | 0        |              |         |      |
| 6108190000 | WOMEN'S SLIPS AND PETTICOATS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES                                            | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                             | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6108210000 | WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF COTTON                                                                                                   | 17        | 0        |              |         |      |
| 6108220000 | WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                          | 17        | 0        |              |         |      |
| 6108290000 | WOMEN'S OR GIRLS' BRIEFS AND PANTIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES                                         | 17        | 0        |              |         |      |
| 6108310000 | WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF COTTON                                                                                            | 17        | 0        |              |         |      |
| 6108320000 | WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                   | 17        | 0        |              |         |      |
| 6108390000 | WOMEN'S OR GIRLS' NIGHT-DRESSES AND PYJAMAS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES                                  | 17        | 0        |              |         |      |
| 6108910000 | WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON                                                           | 17        | 0        |              |         |      |
| 6108920000 | WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                  | 17        | 0        |              |         |      |
| 6108990000 | WOMEN'S OR GIRLS' NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES | 17        | 0        |              |         |      |
| 6109100031 | MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED                                                               | 17        | 0        |              |         |      |
| 6109100032 | MEN'S AND WOMEN'S T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN                                                                | 17        | 0        |              |         |      |
| 6109100039 | OTHER MEN'S AND WOMEN'S T-SHIRTS, OF COTTON                                                                                                                             | 17        | 0        |              |         |      |
| 6109100041 | BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC DYED IN A SINGLE UNIFORM COLOUR, WHETHER OR NOT BLEACHED                                                                | 17        | 0        |              |         |      |
| 6109100042 | BOYS' AND GIRLS' T-SHIRTS, OF COTTON, OF FABRIC WITH YARNS OF DIFFERENT COLOURS, WITH A STRIPED PATTERN                                                                 | 17        | 0        |              |         |      |
| 6109100049 | OTHER T-SHIRTS, OF COTTON                                                                                                                                               | 17        | 0        |              |         |      |
| 6109100050 | SINGLET'S AND OTHER VESTS, OF COTTON                                                                                                                                    | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|----------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6109901000 | T-SHIRTS, SINGLETs AND OTHER VESTS OF ACRYLIC OR MODACRYLIC FIBRES                                                   | 17        | 0        |              |         |      |
| 6109909000 | T-SHIRTS, SINGLETs AND OTHER VESTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND ACRYLIC OR MODACRYLIC FIBRES | 17        | 0        |              |         |      |
| 6110111010 | JERSEYS, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK                                                                  | 17        | 0        |              |         |      |
| 6110111090 | OTHER JERSEYS, KNITTED OR CROCHETED, OF WOOL                                                                         | 17        | 0        |              |         |      |
| 6110112000 | WAISTCOATS, KNITTED OR CROCHETED, OF WOOL                                                                            | 17        | 0        |              |         |      |
| 6110113000 | CARDIGANS, KNITTED OR CROCHETED, OF WOOL                                                                             | 17        | 0        |              |         |      |
| 6110119010 | SIMILAR ARTICLES, KNITTED OR CROCHETED, OF WOOL, TURTLE NECK                                                         | 17        | 0        |              |         |      |
| 6110119090 | OTHER ARTICLES, KNITTED OR CROCHETED, OF WOOL                                                                        | 17        | 0        |              |         |      |
| 6110120000 | JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF KASHMIR (CASHMERE) GOATS    | 17        | 0        |              |         |      |
| 6110191010 | JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK                                                      | 17        | 0        |              |         |      |
| 6110191090 | OTHER JERSEYS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR                                                             | 17        | 0        |              |         |      |
| 6110192000 | WAISTCOATS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR                                                                | 17        | 0        |              |         |      |
| 6110193000 | CARDIGANS, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR                                                                 | 17        | 0        |              |         |      |
| 6110199010 | SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR, TURTLE NECK                                             | 17        | 0        |              |         |      |
| 6110199090 | OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF FINE ANIMAL HAIR                                                    | 17        | 0        |              |         |      |
| 6110201010 | JERSEYS, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK                                                                | 17        | 0        |              |         |      |
| 6110201090 | OTHER JERSEYS, KNITTED OR CROCHETED, OF COTTON                                                                       | 17        | 0        |              |         |      |
| 6110202000 | WAISTCOATS, KNITTED OR CROCHETED, OF COTTON                                                                          | 17        | 0        |              |         |      |
| 6110203000 | CARDIGANS, KNITTED OR CROCHETED, OF COTTON                                                                           | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                           | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6110209010 | SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON, TURTLE NECK                                                                                        | 17        | 0        |              |         |      |
| 6110209090 | OTHER SIMILAR ARTICLES, KNITTED OR CROCHETED, OF COTTON                                                                                               | 17        | 0        |              |         |      |
| 6110301000 | JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF ACRYLIC OR MODACRYLIC FIBRES                                 | 17        | 0        |              |         |      |
| 6110309000 | OTHER JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED                                                            | 17        | 0        |              |         |      |
| 6110900000 | JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS                                      | 17        | 0        |              |         |      |
| 6111200000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF COTTON                                                                            | 17        | 0        |              |         |      |
| 6111300000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                  | 17        | 0        |              |         |      |
| 6111901000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                          | 17        | 0        |              |         |      |
| 6111909000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6112110000 | TRACK SUITS, KNITTED OR CROCHETED, OF COTTON                                                                                                          | 17        | 0        |              |         |      |
| 6112120000 | TRACK SUITS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                | 17        | 0        |              |         |      |
| 6112190000 | TRACK SUITS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES                                               | 17        | 0        |              |         |      |
| 6112200000 | SKI SUITS, KNITTED OR CROCHETED                                                                                                                       | 17        | 0        |              |         |      |
| 6112310000 | MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                    | 17        | 0        |              |         |      |
| 6112390000 | MEN'S OR BOYS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES                                             | 17        | 0        |              |         |      |
| 6112410000 | WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                 | 17        | 0        |              |         |      |
| 6112490000 | WOMEN'S OR GIRLS' SWIMWEAR, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES                                          | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                 | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6113000000 | GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07                                                          | 17        | 0        |              |         |      |
| 6114200000 | OTHER GARMENTS, KNITTED OR CROCHETED, OF COTTON                                                                                             | 17        | 0        |              |         |      |
| 6114300000 | OTHER GARMENTS, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                    | 17        | 0        |              |         |      |
| 6114901000 | OTHER GARMENTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                           | 17        | 0        |              |         |      |
| 6114909000 | OTHER GARMENTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES           | 17        | 0        |              |         |      |
| 6115101000 | GRADUATED COMPRESSION HOSIERY, KNITTED OR CROCHETED                                                                                         | 17        | 0        |              |         |      |
| 6115109000 | PANTY HOSE, TIGHTS, STOCKINGS, SOCKS, KNITTED OR CROCHETED                                                                                  | 17        | 0        |              |         |      |
| 6115210000 | PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX                            | 17        | 0        |              |         |      |
| 6115220000 | PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES, MEASURING PER SINGLE YARN 67 DECITEX OR MORE                              | 17        | 0        |              |         |      |
| 6115290000 | PANTY HOSE AND TIGHTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS                                                                     | 17        | 0        |              |         |      |
| 6115301000 | WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES       | 17        | 0        |              |         |      |
| 6115309000 | OTHER WOMEN'S FULL-LENGTH OR KNEE-LENGTH HOSIERY, MEASURING PER SINGLE YARN LESS THAN 67 DECITEX, KNITTED OR CROCHETED                      | 17        | 0        |              |         |      |
| 6115940000 | SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                  | 17        | 0        |              |         |      |
| 6115950000 | SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF COTTON                                                                                    | 17        | 0        |              |         |      |
| 6115960000 | SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                          | 17        | 0        |              |         |      |
| 6115990000 | SOCKS AND OTHER HOSIERY, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6116100000 | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, IMPREGNATED, COATED OR COVERED WITH PLASTICS OR RUBBER                                     | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                   | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6116910000 | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF WOOL OR FINE ANIMAL HAIR                                                                                                                                                                  | 17        | 0        |              |         |      |
| 6116920000 | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF COTTON                                                                                                                                                                                    | 17        | 0        |              |         |      |
| 6116930000 | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES                                                                                                                                                                          | 17        | 0        |              |         |      |
| 6116990000 | GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES                                                                                               | 17        | 0        |              |         |      |
| 6117100000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, KNITTED OR CROCHETED                                                                                                                                                                | 17        | 0        |              |         |      |
| 6117801000 | KNEEBANDS AND ANKLE SOCKS, KNITTED OR CROCHETED                                                                                                                                                                                               | 17        | 0        |              |         |      |
| 6117802000 | TIES, BOW TIES AND CRAVATS, KNITTED OR CROCHETED                                                                                                                                                                                              | 17        | 0        |              |         |      |
| 6117809000 | CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, KNEEBANDS AND ANKLE SOCKS                                                                                                              | 17        | 0        |              |         |      |
| 6117901000 | PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                                                                                        | 17        | 0        |              |         |      |
| 6117909000 | PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES                                                                                                                 | 17        | 0        |              |         |      |
| 6201110000 | MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED                                                                   | 17        | 0        |              |         |      |
| 6201120000 | MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED                                                                                     | 17        | 0        |              |         |      |
| 6201130000 | MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED                                                                            | 17        | 0        |              |         |      |
| 6201190000 | MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES | 17        | 0        |              |         |      |
| 6201910000 | MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED                                   | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                              | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6201920000 | MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED                                                                                | 17        | 0        |              |         |      |
| 6201930000 | MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN RAINCOATS AND ARTICLES OF HEADING 62.03, NOT KNITTED OR CROCHETED                                                                       | 17        | 0        |              |         |      |
| 6201990000 | MEN'S OR BOYS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN RAINCOATS AND THOSE OF HEADING 62.03, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6202110000 | WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                          | 17        | 0        |              |         |      |
| 6202120000 | WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                                            | 17        | 0        |              |         |      |
| 6202130000 | WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                                   | 17        | 0        |              |         |      |
| 6202190000 | WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CAR-COATS, CAPES, CLOAKS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                           | 17        | 0        |              |         |      |
| 6202910000 | WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF WOOL OR FINE ANIMAL HAIR, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                         | 17        | 0        |              |         |      |
| 6202920000 | WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF COTTON, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                           | 17        | 0        |              |         |      |
| 6202930000 | WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED                                                                                  | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                                      | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6202990000 | WOMEN'S OR GIRLS' ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, OTHER THAN ARTICLES OF HEADING 62.04, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6203110000 | MEN'S OR BOYS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                                                                      | 17        | 0        |              |         |      |
| 6203120000 | MEN'S OR BOYS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                                              | 17        | 0        |              |         |      |
| 6203190000 | MEN'S OR BOYS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                             | 17        | 0        |              |         |      |
| 6203220000 | MEN'S OR BOYS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                                                                    | 17        | 0        |              |         |      |
| 6203230000 | MEN'S OR BOYS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                                          | 17        | 0        |              |         |      |
| 6203291000 | MEN'S OR BOYS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                                                                  | 17        | 0        |              |         |      |
| 6203299000 | MEN'S OR BOYS' ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                            | 17        | 0        |              |         |      |
| 6203310000 | MEN'S OR BOYS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                                                        | 17        | 0        |              |         |      |
| 6203320000 | MEN'S OR BOYS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                                                          | 17        | 0        |              |         |      |
| 6203330000 | MEN'S OR BOYS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                                | 17        | 0        |              |         |      |
| 6203390000 | MEN'S OR BOYS' JACKETS AND BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                       | 17        | 0        |              |         |      |
| 6203410000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                | 17        | 0        |              |         |      |
| 6203421010 | TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED                                                                                                                                                                                     | 17        | 0        |              |         |      |
| 6203421020 | BREECHES AND SHORTS, OF COTTON, DENIM, NOT KNITTED OR CROCHETED                                                                                                                                                                                                  | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                        | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6203422010 | TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED                                                                                                                                    | 17        | 0        |              |         |      |
| 6203422020 | BREECHES AND SHORTS, OF COTTON, CORDUROY, NOT KNITTED OR CROCHETED                                                                                                                                                 | 17        | 0        |              |         |      |
| 6203429010 | OTHER TROUSERS, BIB AND BRACE OVERALLS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                        | 17        | 0        |              |         |      |
| 6203429020 | OTHER BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                     | 17        | 0        |              |         |      |
| 6203430000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF SYNTHETIC FIBRES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                             | 17        | 0        |              |         |      |
| 6203490000 | MEN'S OR BOYS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6204110000 | WOMEN'S OR GIRLS' SUITS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                     | 17        | 0        |              |         |      |
| 6204120000 | WOMEN'S OR GIRLS' SUITS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                       | 17        | 0        |              |         |      |
| 6204130000 | WOMEN'S OR GIRLS' SUITS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                             | 17        | 0        |              |         |      |
| 6204190000 | WOMEN'S OR GIRLS' SUITS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON, OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                   | 17        | 0        |              |         |      |
| 6204210000 | WOMEN'S OR GIRLS' ENSEMBLES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                                 | 17        | 0        |              |         |      |
| 6204220000 | WOMEN'S OR GIRLS' ENSEMBLES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                   | 17        | 0        |              |         |      |
| 6204230000 | WOMEN'S OR GIRLS' ENSEMBLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                         | 17        | 0        |              |         |      |
| 6204290000 | ENSEMBLES OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL OR FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                 | 17        | 0        |              |         |      |
| 6204310000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                       | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                  | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6204320000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                   | 17        | 0        |              |         |      |
| 6204330000 | WOMEN'S OR GIRLS' JACKETS AND BLAZERS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                         | 17        | 0        |              |         |      |
| 6204390000 | WOMEN'S OR GIRLS' JACKETS OR BLAZERS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6204410000 | WOMEN'S OR GIRLS' DRESSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                             | 17        | 0        |              |         |      |
| 6204420000 | WOMEN'S OR GIRLS' DRESSES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                               | 17        | 0        |              |         |      |
| 6204430000 | WOMEN'S OR GIRLS' DRESSES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                     | 17        | 0        |              |         |      |
| 6204440000 | WOMEN'S OR GIRLS' DRESSES, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED                                                                                    | 17        | 0        |              |         |      |
| 6204490000 | WOMEN'S OR GIRLS' DRESSES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED             | 17        | 0        |              |         |      |
| 6204510000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                           | 17        | 0        |              |         |      |
| 6204520000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF COTTON, NOT KNITTED OR CROCHETED                                                                             | 17        | 0        |              |         |      |
| 6204530000 | WOMEN'S OR GIRLS' SKIRTS AND DIVIDED SKIRTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                   | 17        | 0        |              |         |      |
| 6204590000 | SKIRTS AND DIVIDED SKIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED             | 17        | 0        |              |         |      |
| 6204610000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                               | 17        | 0        |              |         |      |
| 6204620000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF COTTON, NOT KNITTED OR CROCHETED,                                                | 17        | 0        |              |         |      |
| 6204630000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,                                      | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                                     | Base Rate | Category | Observations | SEA (!) | SPEP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6204690000 | WOMEN'S OR GIRLS' TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6205200000 | MEN'S OR BOYS' SHIRTS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                      | 17        | 0        |              |         |      |
| 6205300000 | MEN'S OR BOYS' SHIRTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                             | 17        | 0        |              |         |      |
| 6205901000 | MEN'S OR BOYS' SHIRTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                                                    | 17        | 0        |              |         |      |
| 6205909000 | MEN'S OR BOYS' SHIRTS OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                    | 17        | 0        |              |         |      |
| 6206100000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED                                                                                            | 17        | 0        |              |         |      |
| 6206200000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                                      | 17        | 0        |              |         |      |
| 6206300000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                        | 17        | 0        |              |         |      |
| 6206400000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                               | 17        | 0        |              |         |      |
| 6206900000 | WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, OF OTHER TEXTILE MATERIALS, OTHER THAN SILK OR SILK WASTE, WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED     | 17        | 0        |              |         |      |
| 6207110000 | MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                       | 17        | 0        |              |         |      |
| 6207190000 | MEN'S OR BOYS' UNDERPANTS AND BRIEFS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, NOT KNITTED OR CROCHETED                                                                                | 17        | 0        |              |         |      |
| 6207210000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                     | 17        | 0        |              |         |      |
| 6207220000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                            | 17        | 0        |              |         |      |
| 6207290000 | MEN'S OR BOYS' NIGHTSHIRTS AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                           | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6207910000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                                    | 17        | 0        |              |         |      |
| 6207991000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                           | 17        | 0        |              |         |      |
| 6207999000 | MEN'S OR BOYS' BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                          | 17        | 0        |              |         |      |
| 6208110000 | WOMEN'S SLIPS AND PETTICOATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                                            | 17        | 0        |              |         |      |
| 6208190000 | WOMEN'S SLIPS AND PETTICOATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                     | 17        | 0        |              |         |      |
| 6208210000 | WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                                                       | 17        | 0        |              |         |      |
| 6208220000 | WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                              | 17        | 0        |              |         |      |
| 6208290000 | WOMEN'S OR GIRLS' NIGHTDRESSES AND PYJAMAS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                                             | 17        | 0        |              |         |      |
| 6208910000 | WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEE'S, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                         | 17        | 0        |              |         |      |
| 6208920000 | WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, BRIEFS, PANTIES, NEGLIGEE'S, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                                | 17        | 0        |              |         |      |
| 6208990000 | WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS AND NEGLIGEE'S, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON AND MAN-MADE FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6209200000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                                                                        | 17        | 0        |              |         |      |
| 6209300000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                                                                                                                              | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6209901000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                       | 17        | 0        |              |         |      |
| 6209909000 | BABIES' GARMENTS AND CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED      | 17        | 0        |              |         |      |
| 6210100000 | GARMENTS MADE UP OF FABRICS OF HEADINGS 56.02 OR 56.03                                                                                                                 | 17        | 10       |              |         |      |
| 6210200000 | MEN'S OR BOYS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED    | 17        | 10       |              |         |      |
| 6210300000 | WOMEN'S OR GIRLS' OVERCOATS, RAINCOATS, CARCOATS, CAPES, CLOAKS AND SIMILAR ARTICLES, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED | 17        | 10       |              |         |      |
| 6210400000 | OTHER MEN'S OR BOYS' GARMENTS, MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED                                                        | 17        | 10       |              |         |      |
| 6210500000 | OTHER WOMEN'S OR GIRLS' GARMENTS (E.G. BLOUSES) MADE UP OF FELT, NONWOVENS AND FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED                                       | 17        | 10       |              |         |      |
| 6211110000 | MEN'S OR BOYS' SWIMWEAR, NOT KNITTED OR CROCHETED                                                                                                                      | 17        | 0        |              |         |      |
| 6211120000 | WOMEN'S OR GIRLS' SWIMWEAR, NOT KNITTED OR CROCHETED                                                                                                                   | 17        | 0        |              |         |      |
| 6211200000 | SKI SUITS, NOT KNITTED OR CROCHETED                                                                                                                                    | 17        | 0        |              |         |      |
| 6211320000 | MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                     | 17        | 0        |              |         |      |
| 6211330000 | MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                            | 17        | 0        |              |         |      |
| 6211391000 | MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                   | 17        | 0        |              |         |      |
| 6211399000 | MEN'S OR BOYS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED   | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                                          | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6211410000 | WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                              | 17        | 0        |              |         |      |
| 6211420000 | WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                | 17        | 0        |              |         |      |
| 6211430000 | WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                       | 17        | 0        |              |         |      |
| 6211490000 | WOMEN'S OR GIRLS' TRACK SUITS AND OTHER GARMENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED              | 17        | 0        |              |         |      |
| 6212100000 | BRASSIERES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED                                                                                                                    | 17        | 0        |              |         |      |
| 6212200000 | GIRDLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED                                                                                                                       | 17        | 0        |              |         |      |
| 6212300000 | CORSELETTES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED                                                                                                                   | 17        | 0        |              |         |      |
| 6212900000 | CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED                                                                     | 17        | 0        |              |         |      |
| 6213200000 | HANDKERCHIEFS, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                                                   | 17        | 0        |              |         |      |
| 6213901000 | HANDKERCHIEFS, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED                                                                                                                       | 17        | 0        |              |         |      |
| 6213909000 | HANDKERCHIEFS, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED                                                                                                                  | 17        | 0        |              |         |      |
| 6214100000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED                                                                            | 17        | 0        |              |         |      |
| 6214200000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF WOOL OR FINE ANIMAL HAIR, NOT KNITTED OR CROCHETED                                                                      | 17        | 0        |              |         |      |
| 6214300000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED                                                                              | 17        | 0        |              |         |      |
| 6214400000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF ARTIFICIAL FIBRES, NOT KNITTED OR CROCHETED                                                                             | 17        | 0        |              |         |      |
| 6214900000 | SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE, OF OTHER MATERIALS, OTHER THAN OF SILK AND SILK WASTE, WOOL, FINE ANIMAL HAIR OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPPP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6215100000 | TIES, BOW TIES AND CRAVATS, OF SILK OR SILK WASTE, NOT KNITTED OR CROCHETED                                                                               | 17        | 0        |              |         |      |
| 6215200000 | TIES, BOW TIES AND CRAVATS, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                                                  | 17        | 0        |              |         |      |
| 6215900000 | TIES, BOW TIES AND CRAVATS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SILK OR SILK WASTE OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                     | 17        | 0        |              |         |      |
| 6216001000 | GLOVES, MITTENS AND MITTS, PROTECTIVE, FOR ALL TRADES, NOT KNITTED OR CROCHETED                                                                           | 9         | 0        |              |         |      |
| 6216009000 | OTHER GLOVES, MITTENS AND MITTS, NOT KNITTED OR CROCHETED                                                                                                 | 17        | 0        |              |         |      |
| 6217100000 | OTHER CLOTHING ACCESSORIES (E.G. DRESS SHIELDS), OF TEXTILE MATERIALS, NOT KNITTED OR CROCHETED                                                           | 17        | 0        |              |         |      |
| 6217900000 | PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OF OTHER TEXTILE MATERIALS, OTHER THAN THOSE OF HEADING 62.12, NOT KNITTED OR CROCHETED                     | 17        | 0        |              |         |      |
| 6301100000 | ELECTRIC BLANKETS, OF TEXTILE MATERIALS                                                                                                                   | 17        | 0        |              |         |      |
| 6301201000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF WOOL                                                                                      | 17        | 0        |              |         |      |
| 6301202000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF VICUNA HAIR                                                                               | 17        | 0        |              |         |      |
| 6301209000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER FINE ANIMAL HAIR, OTHER THAN OF VICUNA HAIR                                         | 17        | 0        |              |         |      |
| 6301300000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF COTTON                                                                                    | 17        | 0        |              |         |      |
| 6301400000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF SYNTHETIC FIBRES                                                                          | 17        | 0        |              |         |      |
| 6301900000 | BLANKETS (OTHER THAN ELECTRIC BLANKETS) AND TRAVELLING RUGS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF WOOL, FINE ANIMAL HAIR, COTTON OR SYNTHETIC FIBRES | 17        | 0        |              |         |      |
| 6302101000 | BED LINEN, KNITTED OR CROCHETED, OF MAN-MADE FIBRES                                                                                                       | 17        | 0        |              |         |      |
| 6302109000 | BED LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF MAN-MADE FIBRES                                                                | 17        | 0        |              |         |      |
| 6302210000 | BED LINEN, PRINTED, OF COTTON, NOT KNITTED OR CROCHETED                                                                                                   | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                           | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6302220000 | BED LINEN, PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                      | 17        | 0        |              |         |      |
| 6302290000 | BED LINEN, PRINTED, OF OTHER TEXTILE MATERIALS, NOT KNITTED OR CROCHETED                                              | 17        | 0        |              |         |      |
| 6302310000 | BED LINEN, NOT PRINTED, OF COTTON, NOT KNITTED OR CROCHETED                                                           | 17        | 0        |              |         |      |
| 6302320000 | BED LINEN, NOT PRINTED, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                  | 17        | 0        |              |         |      |
| 6302390000 | BED LINEN, NOT PRINTED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6302401000 | TABLE LINEN, KNITTED OR CROCHETED, OF COTTON                                                                          | 17        | 0        |              |         |      |
| 6302409000 | TABLE LINEN, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON                                   | 17        | 0        |              |         |      |
| 6302510000 | TABLE LINEN, OF COTTON, NOT KNITTED OR CROCHETED                                                                      | 17        | 0        |              |         |      |
| 6302530000 | TABLE LINEN, OF MAN-MADE FIBRES, NOT KNITTED OR CROCHETED                                                             | 17        | 0        |              |         |      |
| 6302591000 | TABLE LINEN, OF FLAX, NOT KNITTED OR CROCHETED                                                                        | 17        | 0        |              |         |      |
| 6302599000 | TABLE LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES, NOT KNITTED OR CROCHETED      | 17        | 0        |              |         |      |
| 6302600000 | TOILET LINEN AND KITCHEN LINEN, OF TERRY TOWELLING OR SIMILAR TERRY FABRICS, OF COTTON                                | 17        | 0        |              |         |      |
| 6302910000 | TOILET LINEN AND KITCHEN LINEN, OF COTTON, OTHER THAN TERRY TOWELLING OR SIMILAR TERRY FABRICS                        | 17        | 0        |              |         |      |
| 6302930000 | TOILET LINEN AND KITCHEN LINEN, OF MAN-MADE FIBRES                                                                    | 17        | 0        |              |         |      |
| 6302991000 | TOILET LINEN AND KITCHEN LINEN, OF FLAX                                                                               | 17        | 0        |              |         |      |
| 6302999000 | TOILET LINEN AND KITCHEN LINEN, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON, FLAX OR MAN-MADE FIBRES             | 17        | 0        |              |         |      |
| 6303120000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF SYNTHETIC FIBRES   | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                                              | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6303191000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF COTTON                                                                | 17        | 0        |              |         |      |
| 6303199000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS, CURTAIN OR BED VALANCES, KNITTED OR CROCHETED, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES     | 17        | 0        |              |         |      |
| 6303910000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF COTTON, NOT KNITTED OR CROCHETED,                                                           | 17        | 0        |              |         |      |
| 6303920000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED,                                                 | 17        | 0        |              |         |      |
| 6303990000 | CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED | 17        | 0        |              |         |      |
| 6304110000 | BEDSPREADS, KNITTED OR CROCHETED                                                                                                                                         | 17        | 0        |              |         |      |
| 6304190000 | BEDSPREADS, NOT KNITTED OR CROCHETED, OF TEXTILE MATERIALS                                                                                                               | 17        | 0        |              |         |      |
| 6304910000 | OTHER FURNISHING ARTICLES, KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04                                                                                        | 17        | 0        |              |         |      |
| 6304920000 | OTHER FURNISHING ARTICLES, OF COTTON, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04                                                                         | 17        | 0        |              |         |      |
| 6304930000 | OTHER FURNISHING ARTICLES, OF SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04                                                               | 17        | 0        |              |         |      |
| 6304990000 | OTHER FURNISHING ARTICLES, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES, NOT KNITTED OR CROCHETED, EXCLUDING THOSE OF HEADING 94.04              | 17        | 0        |              |         |      |
| 6305101000 | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF JUTE                                                                                                         | 17        | 10       |              |         |      |
| 6305109000 | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03 (E.G. RETAMA), OTHER THAN OF JUTE                                 | 17        | 10       |              |         |      |
| 6305200000 | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF COTTON                                                                                                       | 17        | 10       |              |         |      |
| 6305320000 | FLEXIBLE BULK CONTAINERS, OF MAN-MADE TEXTILES                                                                                                                           | 17        | 10       |              |         |      |

| Subheading | Description                                                                                       | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|---------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6305331000 | OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYETHYLENE STRIP OR THE LIKE  | 17        | 10       |              |         |      |
| 6305332000 | OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF POLYPROPYLENE STRIP OR THE LIKE | 17        | 10       |              |         |      |
| 6305390000 | OTHER SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER MAN-MADE MATERIALS        | 17        | 10       |              |         |      |
| 6305901000 | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF PITA (CABUYA, FIQUE)                  | 17        | 10       |              |         |      |
| 6305909000 | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS, OF OTHER TEXTILE MATERIALS               | 17        | 10       |              |         |      |
| 6306120000 | TARPAULINS, AWNINGS AND SUNBLINDS, OF SYNTHETIC FIBRES                                            | 17        | 0        |              |         |      |
| 6306191000 | TARPAULINS, AWNINGS AND SUNBLINDS, OF COTTON                                                      | 17        | 0        |              |         |      |
| 6306199000 | TARPAULINS, AWNINGS AND SUNBLINDS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF SYNTHETIC FIBRES     | 17        | 0        |              |         |      |
| 6306220000 | TENTS, OF SYNTHETIC FIBRES                                                                        | 17        | 0        |              |         |      |
| 6306290000 | TENTS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON OR SYNTHETIC FIBRES                       | 17        | 0        |              |         |      |
| 6306300000 | SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT, OF SYNTHETIC FIBRES                                     | 17        | 0        |              |         |      |
| 6306400000 | PNEUMATIC MATTRESSES                                                                              | 17        | 0        |              |         |      |
| 6306910000 | OTHER CAMPING GOODS, OF COTTON                                                                    | 17        | 0        |              |         |      |
| 6306990000 | OTHER CAMPING GOODS, OF OTHER TEXTILE MATERIALS, OTHER THAN OF COTTON                             | 17        | 0        |              |         |      |
| 6307100000 | FLOOR-CLOTHS, DISH-CLOTHS, DUSTERS AND SIMILAR CLEANING CLOTHS, OF TEXTILE MATERIALS              | 17        | 0        |              |         |      |
| 6307200000 | LIFE-JACKETS AND LIFE-BELTS, OF TEXTILE MATERIALS                                                 | 9         | 0        |              |         |      |
| 6307901000 | DRESS PATTERNS, OF TEXTILE MATERIALS                                                              | 17        | 0        |              |         |      |
| 6307902000 | SAFETY SEAT BELTS, OF TEXTILE MATERIALS                                                           | 17        | 0        |              |         |      |
| 6307903000 | FACE-MASKS, OF TEXTILE MATERIALS                                                                  | 17        | 0        |              |         |      |
| 6307909000 | OTHER MADE UP ARTICLES (E.G. COVERS FOR CARS), OF TEXTILE MATERIALS                               | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                                                                                 | Base Rate | Category | Observations | SEA (1) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6308000000 | SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE                                      | 17        | 0        |              |         |      |
| 6309000000 | WORN CLOTHING AND OTHER WORN ARTICLES                                                                                                                                                                                                                       | 17        | 10       |              |         |      |
| 6310101000 | OFFCUTS FROM THE CLOTHING INDUSTRY, SORTED                                                                                                                                                                                                                  | 17        | 10       |              |         |      |
| 6310109000 | OTHER RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES, SORTED                                                                                                                                                                                                   | 17        | 10       |              |         |      |
| 6310900000 | OTHER RAGS, SCRAP, TWINE, CORDAGE, ROPE AND CABLES, OF OTHER TEXTILE MATERIALS, USED OR WORN OUT, NOT SORTED                                                                                                                                                | 17        | 10       |              |         |      |
| 6401100000 | WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, INCORPORATING A PROTECTIVE METAL TOECAP | 17        | 0        |              |         |      |
| 6401920000 | WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES, COVERING THE ANKLE BUT NOT THE KNEE     | 17        | 0        |              |         |      |
| 6401990000 | OTHER WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES                                    | 17        | 0        |              |         |      |
| 6402120000 | SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC                                                                                                                                                 | 17        | 0        |              |         |      |
| 6402190000 | OTHER SPORTS FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN SKI FOOTWEAR                                                                                                                                                           | 17        | 0        |              |         |      |
| 6402200000 | FOOTWEAR, WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, WITH UPPER STRAPS OR THONGS ASSEMBLED TO THE SOLE BY MEANS OF PLUGS                                                                                                                            | 17        | 0        |              |         |      |
| 6402910000 | OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, COVERING THE ANKLE                                                                                                                                                                        | 17        | 0        |              |         |      |



| Subheading | Description                                                                                                                                               | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6402991000 | FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, INCORPORATING A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT OF SUBHEADING 6401.10.00            | 17        | 0        |              |         |      |
| 6402999000 | FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, OTHER THAN THAT COVERING THE ANKLE OR PROTECTIVE METAL TOE-CAP, EXCEPT PRODUCTS OF 6401.10.00 | 17        | 0        |              |         |      |
| 6403120000 | SKI-BOOTS, CROSS-COUNTRY SKI FOOTWEAR AND SNOWBOARD BOOTS, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER     | 17        | 0        |              |         |      |
| 6403190000 | SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER, OTHER THAN SKI FOOTWEAR                       | 17        | 0        |              |         |      |
| 6403200000 | FOOTWEAR WITH OUTER SOLES OF LEATHER, AND UPPERS WHICH CONSIST OF LEATHER STRAPS ACROSS THE INSTEP AND AROUND THE BIG TOE                                 | 17        | 0        |              |         |      |
| 6403400000 | FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, INCORPORATING A PROTECTIVE METAL TOE-CAP                | 17        | 0        |              |         |      |
| 6403510000 | OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, COVERING THE ANKLE                                                                                 | 17        | 0        |              |         |      |
| 6403590000 | OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF LEATHER, OTHER THAN THAT COVERING THE ANKLE                                                                 | 17        | 0        |              |         |      |
| 6403911000 | FOOTWEAR COVERING THE ANKLE, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP                                   | 17        | 0        |              |         |      |
| 6403919000 | OTHER FOOTWEAR COVERING THE ANKLE, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS                                | 17        | 0        |              |         |      |
| 6403991000 | OTHER FOOTWEAR, MADE ON A BASE OR PLATFORM OF WOOD, NOT HAVING AN INNER SOLE OR A PROTECTIVE METAL TOE-CAP, OTHER THAN THAT COVERING THE ANKLE            | 17        | 0        |              |         |      |
| 6403999000 | OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND LEATHER UPPERS, OTHER THAN THAT COVERING THE ANKLE                | 17        | 0        |              |         |      |
| 6404111000 | SPORTS FOOTWEAR WITH OUTER SOLES OF RUBBER                                                                                                                | 17        | 0        |              |         |      |

| Subheading | Description                                                                                                                                                     | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6404112000 | TENNIS SHOES, BASKETBALL SHOES, GYM SHOES, TRAINING SHOES AND THE LIKE, WITH OUTER SOLES OF RUBBER                                                              | 17        | 0        |              |         |      |
| 6404190000 | OTHER FOOTWEAR WITH OUTER SOLES OF RUBBER OR PLASTIC                                                                                                            | 17        | 0        |              |         |      |
| 6404200000 | FOOTWEAR WITH OUTER SOLES OF LEATHER, ARTIFICIAL LEATHER OR COMPOSITION LEATHER                                                                                 | 17        | 0        |              |         |      |
| 6405100000 | OTHER FOOTWEAR WITH UPPERS OF LEATHER OR COMPOSITION LEATHER                                                                                                    | 17        | 0        |              |         |      |
| 6405200000 | OTHER FOOTWEAR WITH UPPERS OF TEXTILE MATERIALS                                                                                                                 | 17        | 0        |              |         |      |
| 6405900000 | OTHER FOOTWEAR                                                                                                                                                  | 17        | 0        |              |         |      |
| 6406100000 | UPPERS AND PARTS THEREOF, OTHER THAN STIFFENERS                                                                                                                 | 17        | 0        |              |         |      |
| 6406200000 | OUTER SOLES AND HEELS, OF RUBBER OR PLASTICS                                                                                                                    | 17        | 0        |              |         |      |
| 6406910000 | OTHER PARTS OF FOOTWEAR, OF WOOD                                                                                                                                | 17        | 0        |              |         |      |
| 6406993000 | INSOLES OF OTHER MATERIALS, EXCEPT ASBESTOS                                                                                                                     | 17        | 0        |              |         |      |
| 6406999000 | OTHER PARTS OF FOOTWEAR, EXCEPT THOSE OF POLYURETHANE                                                                                                           | 17        | 0        |              |         |      |
| 6501000000 | HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT                 | 9         | 5        |              |         |      |
| 6502001000 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, OF TOQUILLA STRAW OR MOCORA STRAW, NEITHER BLOCKED TO SHAPE, NOR LINED, NOR TRIMMED                           | 9         | 5        |              |         |      |
| 6502009000 | HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS, EXCEPT TOQUILLA OR MOCORA STRAW, NOT LINED OR TRIMMED                                                         | 9         | 5        |              |         |      |
| 6504000000 | HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED                                                  | 9         | 5        |              |         |      |
| 6505100000 | HAIR NETS OF ANY MATERIAL, WHETHER OR NOT TRIMMED                                                                                                               | 9         | 5        |              |         |      |
| 6505901000 | FELT HATS AND OTHER FELT HEADGEAR, OR OTHER TEXTILE PRODUCTS ON PIECES, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO 65.01, WHETHER OR NOT TRIMMED | 9         | 5        |              |         |      |

| Subheading | Description                                                                                                                                                                       | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6505909000 | HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED              | 9         | 5        |              |         |      |
| 6506100000 | SAFETY HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.                                                                                                                                 | 9         | 10       |              |         |      |
| 6506910000 | OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF RUBBER OR OF PLASTICS                                                                                          | 9         | 10       |              |         |      |
| 6506990000 | OTHER HATS AND OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED, OF OTHER MATERIALS, OTHER THAN RUBBER OR PLASTICS                                                                 | 9         | 5        |              |         |      |
| 6507000000 | HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HATS AND OTHER HEADGEAR                                                                       | 9         | 5        |              |         |      |
| 6601100000 | GARDEN OR SIMILAR UMBRELLAS                                                                                                                                                       | 9         | 5        |              |         |      |
| 6601910000 | UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, HAVING A TELESCOPIC SHAFT                                                                           | 9         | 5        |              |         |      |
| 6601990000 | UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS) AND THE LIKE, WITHOUT A TELESCOPIC SHAFT                                                                          | 9         | 5        |              |         |      |
| 6602000000 | WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.                                                                                                                    | 9         | 5        |              |         |      |
| 6603200000 | UMBRELLA FRAMES, INCLUDING FRAMES MOUNTED ON SHAFTS (STICKS)                                                                                                                      | 9         | 5        |              |         |      |
| 6603900000 | PARTS, TRIMMINGS AND ACCESSORIES FALLING WITHIN HEADING 66.01 OR 66.02                                                                                                            | 9         | 5        |              |         |      |
| 6701000000 | SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES | 9         | 5        |              |         |      |
| 6702100000 | ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF PLASTIC                                                        | 9         | 5        |              |         |      |
| 6702900000 | ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT, OF OTHER MATERIALS                                                | 9         | 5        |              |         |      |
| 6703000000 | HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.                   | 9         | 5        |              |         |      |



| Subheading | Description                                                                                                                                                                                                                                            | Base Rate | Category | Observations | SEA (!) | SPFP |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6704110000 | COMPLETE WIGS, OF SYNTHETIC TEXTILE MATERIALS                                                                                                                                                                                                          | 9         | 5        |              |         |      |
| 6704190000 | FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF SYNTHETIC TEXTILE MATERIALS                                                                                                                                                            | 9         | 5        |              |         |      |
| 6704200000 | WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR                                                                                                                                                                   | 9         | 5        |              |         |      |
| 6704900000 | WIGS, BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF OTHER TEXTILE MATERIALS                                                                                                                                                                | 9         | 5        |              |         |      |
| 6801000000 | SETTS, KERB STONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)                                                                                                                                                                                     | 0         | 0        |              |         |      |
| 6802100000 | TILES, CUBES AND SIMILAR ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER | 0         | 0        |              |         |      |
| 6802210000 | WORKED MARBLE, TRAVERTINE AND ALABASTER AND ARTICLES THEREOF SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE                                                                                                                                           | 0         | 0        |              |         |      |
| 6802230000 | GRANITE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE                                                                                                                                                                          | 0         | 0        |              |         |      |
| 6802291000 | OTHER CALCAREOUS STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE                                                                                                                                                           | 0         | 0        |              |         |      |
| 6802299000 | OTHER MONUMENTAL OR BUILDING STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE                                                                                                                                               | 0         | 0        |              |         |      |
| 6802910000 | MARBLE; TRAVERTINE AND ALABASTER, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE                                                                                                                                     | 0         | 0        |              |         |      |
| 6802920000 | OTHER MONUMENTAL OR BUILDING STONE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING                                                                                                                                                                | 0         | 0        |              |         |      |
| 6802930000 | GRANITE, WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE                                                                                                                                                              | 0         | 0        |              |         |      |
| 6802990000 | OTHER MONUMENTAL OR BUILDING STONES AND ARTICLES THEREOF WORKED IN ANOTHER WAY THAN SIMPLE CUTTING OR SAWING, WITH A FLAT OR EVEN SURFACE                                                                                                              | 0         | 0        |              |         |      |
| 6803000000 | WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE                                                                                                                                                                                            | 0         | 0        |              |         |      |

| Subheading | Description                                                                                                                                                                                           | Base Rate | Category | Observations | SEA (%) | SPFP |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|--------------|---------|------|
| 6804100000 | MILLSTONES AND GRINDSTONES FOR MILLING, GRINDING OR PULPING, WITHOUT FRAMEWORKS                                                                                                                       | 0         | 0        |              |         |      |
| 6804210000 | MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS; FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL OR AGGLOMERATED SYNTHETIC DIAMOND   | 0         | 0        |              |         |      |
| 6804220000 | MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF OTHER AGGLOMERATED ABRASIVES OR OF CERAMICS | 0         | 0        |              |         |      |
| 6804230000 | MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, AND PARTS THEREOF, OF NATURAL STONE                               | 0         | 0        |              |         |      |
| 6804300000 | HAND SHARPENING OR POLISHING STONES AND PARTS THEREOF                                                                                                                                                 | 0         | 0        |              |         |      |
| 6805100000 | NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF WOVEN TEXTILE FABRIC ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP                                                       | 9         | 10       |              |         |      |
| 6805200000 | NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF PAPER OR PAPERBOARD ONLY, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP                                                        | 9         | 10       |              |         |      |
| 6805300000 | NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN ON A BASE OF MATERIALS OTHER THAN ONLY WOVEN TEXTILE FABRIC, PAPER OR PAPERBOARD, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP             | 9         | 10       |              |         |      |
| 6806100000 | SLAG-WOOL, ROCK-WOOL AND SIMILAR MINERAL WOOLS (INCLUDING INTERMIXTURES THEREOF), IN BULK, SHEETS OR ROLLS                                                                                            | 0         | 0        |              |         |      |
| 6806200000 | EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS, INCLUDING INTERMIXTURES THEREOF                                                                           | 0         | 0        |              |         |      |
| 6806900000 | MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING NO 68.11 OR 68.12 OR OF CHAPTER 69                                       | 0         | 0        |              |         |      |
| 6807100000 | ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), IN ROLLS                                                                                               | 0         | 0        |              |         |      |
| 6807900000 | ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH), OTHER THAN IN ROLLS                                                                                    | 0         | 0        |              |         |      |