

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
6808000000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.	0	0			
6809110000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, FACED OR REINFORCED WITH PAPER OR PAPERBOARD ONLY, NOT ORNAMENTED	0	0			
6809190000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF PLASTER OR PLASTER-BASED, OTHER THAN THOSE FACED OR REINFORCED WITH PAPER OR PAPERBOARD, NOT ORNAMENTED	9	5			
6809900000	OTHER ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER, NOT ORNAMENTED, EXCEPT PANELS, BOARDS AND SIMILAR ARTICLES	9	5			
6810110000	BUILDING BLOCKS AND TILES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			
6810190000	TILES, FLAGSTONES, BRICKS AND SIMILAR ARTICLES, OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, EXCEPT BUILDING BLOCKS AND BRICKS	0	0			
6810910000	PREFABRICATED STRUCTURAL COMPONENTS FOR BUILDING OR CIVIL ENGINEERING OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE	0	0			
6810990000	OTHER ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED	0	0			
6811400010	CORRUGATED SHEETS CONTAINING ASBESTOS	0	0			
6811400020	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES CONTAINING ASBESTOS	0	0			
6811400090	OTHER ARTICLES CONTAINING ASBESTOS	0	0			
6811810000	CORRUGATED SHEETS NOT CONTAINING ASBESTOS	0	0			
6811820000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES NOT CONTAINING ASBESTOS	0	0			
6811830000	TUBES, PIPES AND TUBE OR PIPE FITTINGS NOT CONTAINING ASBESTOS	0	0			
6811890000	OTHER ARTICLES NOT CONTAINING ASBESTOS	0	0			
6812800010	PAPER, MILLBOARD AND FELT, OF CROCIDOLITE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
6812800020	COMPRESSED CROCIDOLITE AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812800030	FABRICATED CROCIDOLITE FIBRES; MIXTURES WITH A BASIS OF CROCIDOLITE OR WITH A BASIS OF CROCIDOLITE AND MAGNESIUM CARBONATE	0	0			
6812800090	OTHER ARTICLES OF CROCIDOLITE	9	5			
6812910000	CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR OF MATERIAL OTHER THAN CROCIDOLITE	9	5			
6812920000	PAPER, MILLBOARD AND FELT OF MATERIAL OTHER THAN CROCIDOLITE	0	0			
6812930000	COMPRESSED ASBESTOS AND ELASTOMER JOINTING, IN SHEETS OR ROLLS	0	0			
6812991000	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE	0	0			
6812992000	ASBESTOS FIBRES	9	5			
6812993000	ASBESTOS CORD AND STRING, WHETHER OR NOT PLAIED	9	5			
6812994000	ASBESTOS FABRICS, WHETHER OR NOT KNITTED OR CROCHETED	9	5			
6812995000	ASBESTOS GASKETS OR WASHERS	9	10			
6812999000	OTHER ARTICLES OF ASBESTOS OR MIXTURES WITH A BASIS OF ASBESTOS OR A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE, WHETHER OR NOT REINFORCED	9	5			
6813200000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, CONTAINING ASBESTOS	9	10			
6813810000	FRICTION MATERIAL, NOT MOUNTED, FOR BRAKES, NOT CONTAINING ASBESTOS	9	10			
6813890000	FRICTION MATERIAL, NOT MOUNTED, FOR CLUTCHES OR THE LIKE, NOT CONTAINING ASBESTOS	9	10			
6814100000	PLATES, SHEETS AND STRIPS OF AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6814900000	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF ANY MATERIAL	0	0			
6815100000	NON-ELECTRICAL ARTICLES OF GRAPHITE OR OTHER CARBON	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
6815200000	ARTICLES OF PEAT	9	5			
6815910000	ARTICLES CONTAINING MAGNESITE, DOLOMITE OR CHROMITE	9	5			
6815990000	OTHER ARTICLES OF STONE OR OTHER MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	9	5			
6901000000	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS.	0	0			
6902100000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, CONTAINING BY WEIGHT, SINGLY OR TOGETHER, MORE THAN 50 % OF THE ELEMENTS MG, CA OR CR, EXPRESSED AS MGO, CAO OR CR2O3, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS	0	0			
6902201000	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING MORE THAN 90 % OF SILICA (SiO2) BY WEIGHT	0	0			
6902209000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al2O3) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA, OTHER THAN THOSE CONTAINING MORE THAN 50 % BY WEIGHT OF SILICA	0	0			
6902900000	OTHER REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS	0	0			
6903101000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903109000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OF THOSE PRODUCTS	0	0			
6903201000	RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al2O3) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO2)	0	0			
6903209000	OTHER REFRACTORY CERAMIC ARTICLES OTHER THAN RETORTS AND CRUCIBLES, CONTAINING BY WEIGHT MORE THAN 50 % OF ALUMINA (Al2O3) OR OF A MIXTURE OR COMPOUND OF ALUMINA AND SILICA (SiO2)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
6903901000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL ₂ O ₃) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO ₂)	0	0			
6903909000	OTHER REFRACTORY CERAMIC ARTICLES, OTHER THAN THOSE CONTAINING BY WEIGHT MORE THAN 50 % OF GRAPHITE OR OTHER CARBON OR A MIXTURE OR COMPOUND OF THOSE PRODUCTS OR OF ALUMINA (AL ₂ O ₃) OR OF A MIXTURE OF ALUMINA AND SILICA (SiO ₂)	0	0			
6904100000	CERAMIC BUILDING BRICKS	0	0			
6904900000	CERAMIC FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE	0	0			
6905100000	CERAMIC ROOFING TILES	0	0			
6905900000	CHIMNEY POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS OTHER THAN ROOFING TILES	0	0			
6906000000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	0	0			
6907100000	TILES, CUBES AND SIMILAR UNGLAZED CERAMIC ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM	0	0			
6907900000	OTHER UNGLAZED CERAMIC FLAGS AND PAVING AND OTHER UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			
6908100000	TILES, CUBES AND SIMILAR CERAMIC ARTICLES, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE), THE LARGEST SURFACE AREA OF WHICH IS CAPABLE OF BEING ENCLOSED IN A SQUARE THE SIDE OF WHICH IS LESS THAN 7 CM;	0	0			
6908900000	OTHER CERAMIC FLAGS AND PAVING AND OTHER GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING	0	0			
6909110000	PORCELAIN OR CHINA WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES	9	10			
6909120000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, HAVING A HARDNESS EQUIVALENT TO 9 OR MORE ON THE MOHS SCALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
6909190000	CERAMIC WARES FOR CHEMICAL OR OTHER TECHNICAL USES, OTHER THAN OF PORCELAIN AND ARTICLES WITH A HARDNESS EQUIVALENT TO 9 OR MORE ON MOHS SCALE	9	5			
6909900000	CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS	9	5			
6910100000	PORCELAIN OR CHINA SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES	0	0			
6910900000	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES OTHER THAN OF PORCELAIN OR CHINA	0	0			
6911100000	TABLEWARE AND KITCHENWARE, OF PORCELAIN OR CHINA	9	10			
6911900000	TOILET ARTICLES, OF PORCELAIN OR CHINA	9	10			
6912000000	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6913100000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OF PORCELAIN OR CHINA	9	7			
6913900000	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	9	10			
6914100000	OTHER ARTICLES OF PORCELAIN OR CHINA	9	10			
6914900000	OTHER CERAMIC ARTICLES, OTHER THAN OF PORCELAIN OR CHINA (FOR EXAMPLE FITTINGS FOR FURNITURE)	9	10			
7001001000	CULLET AND OTHER WASTE AND SCRAP OF GLASS	9	0			
7001003000	GLASS IN THE MASS	9	0			
7002100000	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), UNWORKED	0	0			
7002200000	RODS OR TUBES OF GLASS, UNWORKED	0	0			
7002310000	TUBES OF FUSED QUARTZ OR OTHER FUSED SILICA, UNWORKED	0	0			
7002320000	TUBES OF OTHER GLASS HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°C, UNWORKED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7002390000	OTHER TUBES OF GLASS, UNWORKED	0	0			
7003121000	GLASS, IN SHEETS, SMOOTH, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003122000	GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003191000	GLASS, IN SHEETS, SMOOTH, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003192000	CAST GLASS, IN SHEETS, STRIPED, CORRUGATED, STAMPED OR THE LIKE, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, PLATED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER	0	0			
7003200000	CAST GLASS AND ROLLED GLASS, IN SHEETS, WIRED	0	0			
7003300000	CAST GLASS IN PROFILES	0	0			
7004200010	GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004200090	OTHER GLASS, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER BUT NOT OTHERWISE WORKED	0	0			
7004900020	OTHER DRAWN GLASS OR BLOWN GLASS IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED, OF A THICKNESS NOT EXCEEDING 6 MM	0	0			
7004900090	OTHER DRAWN GLASS AND BLOWN GLASS, IN SHEETS, OTHER THAN COLOURED THROUGHOUT THE MASS OR OPACIFIED	0	0			
7005100000	NON-WIRED GLASS HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED	9	10			
7005211100	FLOAT GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7005211900	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005219000	OTHER GLASS, NON-WIRED, COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005291000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005299000	OTHER GLASS, NON-WIRED, OTHER THAN COLOURED THROUGHOUT THE MASS, OPACIFIED, FLASHED OR MERELY SURFACE GROUND, OTHER THAN THAT OF A THICKNESS NOT EXCEEDING 6 MM.	0	0			
7005300000	WIRED GLASS, WITH ABSORBENT, REFLECTING, OR NON-REFLECTING CAPE, OTHERWISE UNWORKED	0	0			
7006000000	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	0	0			
7007110000	TEMPERED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007190000	TEMPERED SAFETY GLASS OTHER THAN THAT FOR INCORPORATION INTO RAILWAY OR SURFACE VEHICLES, AIRCRAFT OR SPACECRAFT, AND SEAGOING OR INLAND WATER CRAFT	9	10			
7007210000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7007290000	LAMINATED SAFETY GLASS, OF SIZE AND SHAPE SUITABLE FOR INCORPORATION INTO MOTOR VEHICLES, AIRCRAFT, SPACECRAFT, VESSELS OR OTHER VEHICLES	9	10			
7008000000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	0	0			
7009100000	REAR-VIEW MIRRORS FOR VEHICLES, OF GLASS	0	0			
7009910000	GLASS MIRRORS, UNFRAMED	9	10			
7009920000	FRAMED GLASS MIRRORS, OTHER THAN REAR-VIEW MIRRORS FOR VEHICLES	9	10			
7010100000	GLASS AMPOULES FOR THE PACKING OF GOODS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7010200000	STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS	9	10			
7010901000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY EXCEEDING 1 L	9	10			
7010902000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0,33 L BUT NOT EXCEEDING 1 L	9	10			
7010903000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY GREATER THAN 0,15 L BUT NOT EXCEEDING 0,33 L	9	10			
7010904000	CARBOYS, FLASKS, JARS, POTS, PHIALS AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR CONVEYANCE OR PACKING, OF GLASS; PRESERVING JARS, OF GLASS; OF A CAPACITY NOT EXCEEDING 0,15 L	9	10			
7011100000	GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LIGHTING	9	0			
7011200000	GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR CATHODE-RAY TUBES	0	0			
7011900000	OTHER GLASS ENVELOPES, INCLUDING BULBS AND TUBES, OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND THE LIKE OTHER THAN THOSE FOR ELECTRIC LIGHTING AND CATHODE-RAY TUBES	9	0			
7013100000	GLASSWARE OF GLASS-CERAMICS USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES, OTHER THAN THAT OF HEADINGS 70.10 OR 70.18	9	5			
7013220000	STEMWARE DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013280000	OTHER STEMWARE DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			
7013330000	OTHER DRINKING GLASSES, OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013370000	OTHER DRINKING GLASSES, OTHER THAN OF GLASS-CERAMICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7013410000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES) OF LEAD CRYSTAL, OTHER THAN OF GLASS-CERAMICS	9	10			
7013420000	TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), OF GLASS HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°, OTHER THAN GLASS-CERAMICS	9	10			
7013490000	OTHER ARTICLES FOR TABLEWARE OR KITCHENWARE (EXCLUDING DRINKING GLASSES), OTHER THAN OF GLASS-CERAMICS	9	10			
7013910000	TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR, OTHER THAN GLASS-CERAMICS AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7013990000	OTHER GLASSWARE, OTHER THAN OF LEAD CRYSTAL AND THOSE OF HEADINGS 70.10 OR 70.18	9	10			
7014000000	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	9	0			
7015100000	GLASSES FOR CORRECTIVE SPECTACLES, NOT OPTICALLY WORKED	9	0			
7015900000	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED, EXCEPT FOR CORRECTIVE GLASSES; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES	9	0			
7016100000	GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES	0	0			
7016901000	LEADED LIGHTS AND THE LIKE	0	0			
7016902000	MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS	0	0			
7016909000	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; MULTICELLULAR OR FOAM GLASS IN PANELS, SHELLS OR SIMILAR FORMS	0	0			
7017100000	LABORATORY, HYGIENIC OR PHARMACEUTICAL FUSED QUARTZ OR OTHER FUSED SILICA WARES, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7017200000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE (OTHER THAN QUARTZ OR FUSED SILICA) HAVING A LINEAR COEFFICIENT OF EXPANSION NOT EXCEEDING 5×10^{-6} PER KELVIN WITHIN A TEMPERATURE RANGE OF 0°C TO 300°, WHETHER OR NOT GRADUATED OR CALIBRATED	9	0			
7017900000	OTHER LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED	0	0			
7018100000	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES	9	0			
7018200000	GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER	9	0			
7018900010	GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES	9	5			
7018900090	MISCELLANEOUS ARTICLES OF SMALL GLASSWARE, OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN FOR PROSTHETIC PURPOSES; STATUETTES AND OTHER ORNAMENTAL ARTICLES, OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY	9	5			
7019110000	CHOPPED STRANDS, OF A LENGTH OF NOT MORE THAN 50 MM, OF GLASS FIBRES	0	0			
7019120000	ROVINGS, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			
7019190000	OTHER SLIVERS AND YARN, WHETHER OR NOT CHOPPED, OF GLASS FIBRES	0	0			
7019310000	MATS, OF GLASS FIBRES	0	0			
7019320000	VOILES, OF GLASS FIBRES	0	0			
7019390000	WEBS, MATTRESSES, BOARDS AND SIMILAR NONWOVEN PRODUCTS, OF GLASS FIBRES	0	0			
7019400000	WOVEN FABRICS OF ROVINGS OF GLASS FIBRES	0	0			
7019510000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH NOT EXCEEDING 30 CM	9	0			
7019520000	OTHER WOVEN GLASS FIBRE FABRICS (INCLUDING GLASS WOOL), OF A WIDTH EXCEEDING 30 CM, PLAIN WOVEN, WEIGHING LESS THAN 250 G/M2, OF FILAMENTS MEASURING PER SINGLE YARN NOT MORE THAN 136 TEX	9	0			
7019590000	OTHER FABRICS OF GLASS FIBRES ((INCLUDING GLASS WOOL)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7019901000	GLASS WOOL IN BULK OR IN FLAKES	0	0			
7019909000	OTHER ARTICLES OF GLASS FIBRES	9	0			
7020001000	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	0	0			
7020009000	OTHER ARTICLES OF GLASS	9	10			
7101100000	PEARLS, NATURAL, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	5			
7101210000	CULTURED PEARLS, UNWORKED	9	0			
7101220000	CULTURED PEARLS, WORKED BUT NOT STRUNG, MOUNTED OR SET OR TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT	9	0			
7102100000	DIAMONDS, UNSORTED	9	0			
7102210000	INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	0	0			
7102290000	INDUSTRIAL DIAMONDS, WORKED	0	0			
7102310000	NON-INDUSTRIAL DIAMONDS UNWORKED OR SIMPLY SAWN, CLEAVED OR BRUTED	9	0			
7102390000	NON-INDUSTRIAL DIAMONDS, WORKED	9	5			
7103101000	EMERALDS UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103109000	OTHER PRECIOUS STONES (OTHER THAN DIAMONDS AND EMERALDS) AND SEMI-PRECIOUS STONES, UNWORKED OR SIMPLY SAWN OR ROUGHLY SHAPED	9	0			
7103911000	RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7103912000	EMERALDS, OTHERWISE WORKED	9	0			
7103990000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, EXCEPT DIAMONDS, RUBIES, SAPPHIRES AND EMERALDS, OTHERWISE WORKED	9	0			
7104100000	PIEZO-ELECTRIC QUARTZ	0	0			
7104200000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, UNWORKED OR SIMPLY SAWN OR BRUTED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7104900000	OTHER PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET PRECIOUS STONES OR SEMI-PRECIOUS STONES, SYNTHETIC OR RECONSTRUCTED, NOT GRADED, TEMPORARILY STRUNG FOR FACILITATING TRANSPORTATION	9	0			
7105100000	DUST AND POWDER OF DIAMONDS	0	0			
7105900000	DUST AND POWDER OF PRECIOUS, SEMI-PRECIOUS OR SYNTHETIC STONES, OTHER THAN DIAMONDS	9	0			
7106100000	SILVER IN DUST FORM	9	0			
7106911000	SILVER, NOT ALLOYED, INCLUDING SILVER PLATED WITH GOLD OR PLATINUM	9	0			
7106912000	ALLOYED SILVER	9	0			
7106920000	SEMI-MANUFACTURED SILVER	9	5			
7107000000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED OR SEMI-MANUFACTURED.	9	5			
7108110000	GOLD IN POWDER FORM, FOR NON-MONETARY USE	9	0			
7108120000	GOLD IN OTHER FORMS, UNWROUGHT, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	0			
7108130000	GOLD IN OTHER SEMI-MANUFACTURED FORMS, INCLUDING GOLD PLATED WITH PLATINUM, EXCEPT FOR MONETARY USE	9	5			
7108200000	GOLD FOR MONETARY USE, INCLUDING GOLD PLATED WITH PLATINUM	9	0			
7109000000	BASE METALS OR SILVER, CLAD WITH GOLD, UNWROUGHT OT SEMI-MANUFACTURED.	9	0			
7110110000	PLATINUM, UNWROUGHT OR IN POWDER FORM	0	0			
7110190000	PLATINUM. SEMI-MANUFACTURED	0	0			
7110210000	PALLADIUM, RAW OR POWDERED	0	0			
7110290000	PALLADIUM,. SEMI-MANUFACTURED	0	0			
7110310000	RHODIUM, RAW OR POWDERED	0	0			
7110390000	RHODIUM. SEMI-MANUFACTURED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7110410000	IRIDIUM, OSMIUM AND RUTHENIUM, RAW OR POWDERED	0	0			
7110490000	IRIDIUM, OSMIUM AND RUTHENIUM, SEMI-MANUFACTURED	0	0			
7111000000	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT WORKED OR SEMI-MANUFACTURED.	9	0			
7112300000	ASH CONTAINING PRECIOUS METAL OR PRECIOUS-METAL COMPOUNDS	9	0			
7112910000	WASTE AND SCRAP OF GOLD OR OF METAL CLAD WITH GOLD, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			
7112920000	WASTE AND SCRAP OF PLATINUM OR OF METAL CLAD WITH PLATINUM, BUT EXCLUDING SWEEPINGS CONTAINING OTHER PRECIOUS METALS	9	0			
7112990000	OTHER WASTE AND SCRAP OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METALS OR PRECIOUS-METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL	9	0			
7113110000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF SILVER WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7113190000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF OTHER PRECIOUS METALS, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL, EXCEPT SILVER	9	10			
7113200000	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF BASE METAL PLATED OR CLAD WITH A PRECIOUS METAL	9	10			
7114111000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0,925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114119000	OTHER ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF SILVER, OF 0,925 GRADE, WHETHER OR NOT PLATED OR CLAD WITH OTHER PRECIOUS METAL	9	10			
7114190000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METALS, EXCEPT OF SILVER, WHETHER OR NOT PLATED OR CLAD WITH PRECIOUS METAL	9	10			
7114200000	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF BASE METAL CLAD WITH A PRECIOUS METAL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7115100000	CATALYSTS IN THE FORM OF WIRE CLOTH OR GRILL, OF PLATINUM	0	0			
7115900000	OTHER ARTICLES OF PRECIOUS METALS OR OF METAL CLAD WITH PRECIOUS METALS	0	0			
7116100000	ARTICLES OF NATURAL OR CULTURED PEARLS	9	10			
7116200000	ARTICLES OF PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED)	9	10			
7117110000	CUFF LINKS AND STUDS, OF BASE METAL, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	10			
7117190000	IMITATION JEWELLERY, EXCEPT CUFF LINKS AND THE LIKE, WHETHER OR NOT PLATED WITH PRECIOUS METAL	9	7			
7117900000	IMITATION JEWELLERY OF OTHER MATERIALS, EXCEPT BASE METAL	9	7			
7118100000	COIN (OTHER THAN GOLD COIN), NOT BEING LEGAL TENDER	9	0			
7118900000	OTHER COIN (FOR EXAMPLE OF PRECIOUS METALS)	9	0			
7201100000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT 0,5 % OR LESS OF PHOSPHORUS	0	0			
7201200000	NON-ALLOY PIG IRON CONTAINING BY WEIGHT MORE THAN 0,5 % OF PHOSPHORUS	0	0			
7201500000	ALLOY PIG IRON, SPEIGEISEN, IN PIGS, BLOCKS OR OTHER PRIMARY FORMS	0	0			
7202110000	FERRO-MANGANESE, CONTAINING BY WEIGHT MORE THAN 2 % OF CARBON	0	0			
7202190000	FERRO-MANGANESE, CONTAINING BY WEIGHT NO MORE THAN 2 % OF CARBON	0	0			
7202210000	FERRO-SILICON, CONTAINING BY WEIGHT MORE THAN 55 % OF SILICON	0	0			
7202290000	FERRO-SILICON, CONTAINING BY WEIGHT NO MORE THAN 55 % OF SILICON	0	0			
7202300000	FERRO-SILICO-MANGANESE	0	0			
7202410000	FERRO-CHROMIUM, CONTAINING BY WEIGHT MORE THAN 4 % OF CARBON	0	0			
7202490000	FERRO-CHROMIUM, CONTAINING BY WEIGHT NO MORE THAN 4 % OF CARBON	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7202500000	FERRO-SILICO-CHROMIUM	0	0			
7202600000	FERRO-NICKEL	0	0			
7202700000	FERRO-MOLYBDENUM	0	0			
7202800000	FERRO-TUNGSTEN AND FERRO-SILICO-TUNGSTEN	0	0			
7202910000	FERRO-TITANIUM AND FERRO-SILICO-TITANIUM	0	0			
7202920000	FERRO-VANADIUM	0	0			
7202930000	FERRO-NIOBIUM	0	0			
7202990000	OTHER FERRO ALLOYS	0	0			
7203100000	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			
7203900000	OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A PURITY BY WEIGHT OF 99,94 %, IN LUMPS, PELLETS OR SIMILAR FORMS	0	0			
7204100000	WASTE AND SCRAP, OF CAST IRON OR STEEL	0	0			
7204210000	WASTE AND SCRAP, OF STAINLESS STEEL	0	0			
7204290000	WASTE AND SCRAP, OF ALLOY STEEL, OTHER THAN STAINLESS STEEL	0	0			
7204300000	WASTE AND SCRAP, OF TINNED IRON OR STEEL	0	0			
7204410000	TURNINGS, SHAVINGS, CHIPS, MILLING WASTE, SAWDUST, FILINGS, TRIMMINGS AND STAMPINGS, WHETHER OR NOT IN BUNDLES	0	0			
7204490000	OTHER WASTE AND SCRAP, OF IRON OR STEEL	0	0			
7204500000	REMELTING SCRAP INGOTS OF IRON OR STEEL	0	0			
7205100000	GRANULES, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL	0	0			
7205210000	POWDERS OF ALLOY STEEL	0	0			
7205290000	POWDERS OF PIG IRON, SPIEGELEISEN, IRON OR STEEL OTHER THAN OF ALLOY STEEL	0	0			
7206100000	IRON AND NON-ALLOY STEEL IN INGOTS	0	0			
7206900000	OTHER PRIMARY FORMS OF IRON OR NON-ALLOY STEEL (FOR EXAMPLE: PUDDLED BLOCKS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7207110000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, OF RECTANGULAR (INCLUDING SQUARE) CROSS-SECTION, THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207120000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, OF RECTANGULAR CROSS-SECTION OTHER THAN THOSE WITH THE WIDTH MEASURING LESS THAN TWICE THE THICKNESS	0	0			
7207190000	OTHER SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON	0	0			
7207200000	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL, CONTAINING BY WEIGHT 25 % OR MORE OF CARBON	0	0			
7208101000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208102000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208103000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208104000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7208251000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208252000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7208260000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208270000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7208360000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208371000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208379000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208381000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208389000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208391000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM, CONTAINING 0,12 % OR MORE BY WEIGHT OF CARBON	0	0			
7208399100	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 1,8 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7208399900	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208401000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS EXCEEDING 10 MM	0	0			
7208402000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7208403000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS OF 3MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208404000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, WITH PATTERNS IN RELIEF, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208511000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 12,5 MM	0	0			
7208512000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 10 MM OR MORE BUT NOT EXCEEDING 12,5 MM	0	0			
7208521000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7208529000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7208530000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7208540000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 3 MM	0	0			
7208900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7209150000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 3 MM	0	0			
7209160000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			
7209170000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7209181000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,5 MM BUT NOT LESS THAN 0,25 MM	0	0			
7209182000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,25 MM	0	0			
7209250000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 3 MM OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7209260000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, PICKLED, OF A THICKNESS EXCEEDING 1 MM BUT NOT EXCEEDING 3 MM	0	0			
7209270000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7209280000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT IN COILS, NOT FURTHER WORKED THAN COLD-ROLLED, NOT CLAD, PLATED OR COATED, OF A THICKNESS NOT EXCEEDING 0,5 MM	0	0			
7209900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED, NOT CLAD, PLATED OR COATED	0	0			
7210110000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF 0,5 MM OR MORE	0	0			
7210120000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH TIN, OF A THICKNESS OF LESS THAN 0,5 MM	0	0			
7210200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH LEAD, INCLUDING TERNE-PLATE	0	0			
7210300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7210410000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			
7210490000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, GALVANISED, NOT CORRUGATED, OTHER THAN ELECTROLYTICALLY PLATED OR COATED	0	0			
7210500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH CHROMIUM OXIDES OR WITH CHROMIUM AND CHROMIUM OXIDES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7210610000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM AND ZINC ALLOYS	0	0			
7210690000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PLATED OR COATED WITH ALUMINIUM	0	0			
7210701000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PREVIOUSLY PLATED OR COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210709000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, PAINTED, VARNISHED OR COATED WITH PLASTICS, OTHER THAN THOSE PREVIOUSLY COATED WITH ALUMINIUM-ZINC ALLOYS	0	0			
7210900000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED	0	0			
7211130000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, ON FOUR FACES OR IN A CLOSED BOX PASS, OF A WIDTH EXCEEDING 150 MM BUT NOT EXCEEDING 600 MM AND A THICKNESS OF NOT LESS THAN 4 MM, NOT IN COILS AND WITHOUT PATTERNS IN RELIEF	0	0			
7211140000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM, OF A THICKNESS OF 4,75 MM OR MORE, NOT CLAD, PLATED OR COATED	0	0			
7211191000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7211199000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN HOT-ROLLED	0	0			
7211230000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED, CONTAINING LESS THAN 0,25 % BY WEIGHT OF CARBON, NOT CLAD, PLATED OR COATED	0	0			
7211290000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7211900000	OTHER FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED	0	0			
7212100000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PLATED OR COATED WITH TIN	0	0			
7212200000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7212300000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE GALVANISED	0	0			
7212400000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, PAINTED, VARNISHED OR COATED WITH PLASTICS	0	0			
7212500000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OTHERWISE COATED	0	0			
7212600000	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD	0	0			
7213100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS	0	0			
7213200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF FREE-CUTTING STEEL	0	0			
7213911000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER, CONTAINING BY WEIGHT LESS THAN 0,12 % OF CHROMIUM, NICKEL, COPPER AND MOLYBDENUM TAKEN TOGETHER	0	0			
7213919000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 14 MM IN DIAMETER	0	0			
7213990000	OTHER BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL	0	0			
7214100000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, FORGED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7214200000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, CONTAINING INDENTATIONS, RIBS, GROOVES OR OTHER DEFORMATIONS PRODUCED DURING THE ROLLING PROCESS OR TWISTED AFTER ROLLING	0	0			
7214301000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214309000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			
7214911000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION, NOT EXCEEDING 100 MM	0	0			
7214919000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF RECTANGULAR CROSS-SECTION.	0	0			
7214991000	BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7214999000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED OR HOT-EXTRUDED, INCLUDING THOSE TWISTED AFTER ROLLING, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215101000	BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215109000	OTHER BARS AND RODS OF FREE-CUTTING STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7215501000	BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM	0	0			
7215509000	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF CIRCULAR CROSS-SECTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7215901000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7215909000	OTHER BARS AND RODS, OF IRON OR NON-ALLOY STEEL	0	0			
7216100000	U, I OR H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216210000	L SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216220000	T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF LESS THAN 80 MM	0	0			
7216310000	U SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216320000	I SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216330000	H SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216400000	L OR T SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED, OF A HEIGHT OF 80 MM OR MORE	0	0			
7216500000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT- EXTRUDED	0	0			
7216610000	SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216690000	OTHER SECTIONS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED	0	0			
7216910000	SECTIONS OF IRON OR NON-ALLOY STEEL, COLD-FORMED OR COLD-FINISHED, OBTAINED FROM FLAT-ROLLED PRODUCTS	0	0			
7216990000	OTHER SECTIONS, OF IRON OR NON-ALLOY STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
7217100000	WIRE OF IRON OR NON-ALLOY STEEL, NOT PLATED OR COATED, WHETHER OR NOT POLISHED	0	0			
7217200000	WIRE OF IRON OR NON-ALLOY STEEL, COATED WITH ZINC	0	0			
7217300000	WIRE OF IRON OR NON-ALLOY STEEL, PLATED OR COATED WITH OTHER BASE METALS	0	0			
7217900000	OTHER WIRE OF IRON OR NON-ALLOY STEEL	0	0			
7218100000	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7218910000	SEMI-FINISHED PRODUCTS OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION	0	0			
7218990000	OTHER SEMI-FINISHED PRODUCTS OF STAINLESS STEEL	0	0			
7219110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			
7219120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219130000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7219140000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219210000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS EXCEEDING 10 MM	0	0			
7219220000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 4,75 MM OR MORE BUT NOT EXCEEDING 10 MM	0	0			
7219230000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7219240000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS, OF A THICKNESS OF LESS THAN 3 MM	0	0			
7219310000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 4,75 MM OR MORE	0	0			
7219320000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 3 MM OR MORE BUT NOT EXCEEDING 4,75 MM	0	0			
7219330000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 1 MM OR MORE BUT NOT EXCEEDING 3 MM	0	0			
7219340000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF 0,5 MM OR MORE BUT NOT EXCEEDING 1 MM	0	0			
7219350000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED, OF A THICKNESS OF LESS THAN 0,5 MM	0	0			
7219900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7220110000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF 4,75 MM OR MORE	0	0			
7220120000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN HOT-ROLLED, OF A THICKNESS OF LESS THAN 4,75 MM	0	0			
7220200000	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT FURTHER WORKED THAN COLD-ROLLED,	0	0			
7220900000	OTHER FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7221000000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	0	0			
7222111000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7222119000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7222191000	BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL, OF RECTANGULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222199000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, OF STAINLESS STEEL	0	0			
7222201000	BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 65 MM	0	0			
7222209000	OTHER BARS AND RODS, NOT FURTHER WORKED THAN COLD-FORMED OR COLD-FINISHED, OF STAINLESS STEEL	0	0			
7222301000	OTHER BARS AND RODS, OF STAINLESS STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 65 MM IN DIAMETER.	0	0			
7222309000	OTHER BARS AND RODS OF STAINLESS STEEL	0	0			
7222400000	SECTIONS OF STAINLESS STEEL	0	0			
7223000000	WIRE OF STAINLESS STEEL	0	0			
7224100000	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS	0	0			
7224900000	SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL	0	0			
7225110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7225190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OF SILICON-ELECTRICAL STEEL	0	0			
7225300000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, IN COILS	0	0			
7225400000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN HOT-ROLLED, NOT IN COILS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7225500000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, NOT FURTHER WORKED THAN COLD-ROLLED	0	0			
7225910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, ELECTROLYTICALLY PLATED OR COATED WITH ZINC	0	0			
7225920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, OTHERWISE PLATED OR COATED WITH ZINC	0	0			
7225990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE	0	0			
7226110000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL, GRAIN-ORIENTED	0	0			
7226190000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, OF SILICON-ELECTRICAL STEEL	0	0			
7226200000	FLAT-ROLLED PRODUCTS HIGH-SPEED STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226910000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226920000	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN COLD-ROLLED, OF A WIDTH OF LESS THAN 600 MM	0	0			
7226990000	OTHER FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM	0	0			
7227100000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF HIGH-SPEED STEEL	0	0			
7227200000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF SILICO-MANGANESE STEEL	0	0			
7227900000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	0	0			
7228100000	BARS AND RODS, OF HIGH-SPEED STEEL	0	0			
7228201000	BARS AND RODS, OF SILICO-MANGANESE STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER.	0	0			
7228209000	OTHER BARS AND RODS OF SILICO-MANGANESE STEEL	0	0			
7228300000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN HOT-ROLLED OR HOT-EXTRUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7228401000	BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, OF A CROSS-SECTIONAL DIMENSION NOT EXCEEDING 100 MM	0	0			
7228409000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, NOT FURTHER WORKED THAN FORGED	0	0			
7228501000	OTHER BARS AND RODS, OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION MEASURING LESS THAN 100 MM IN DIAMETER	0	0			
7228509000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			
7228601000	OTHER BARS AND RODS OF OTHER ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OF A DIAMETER NOT EXCEEDING 100 MM.	0	0			
7228609000	OTHER BARS AND RODS OF OTHER ALLOY STEEL	0	0			
7228700000	ANGLES, SHAPES AND SECTIONS OF OTHER ALLOY STEEL	0	0			
7228800000	HOLLOW DRILL BARS AND RODS	0	0			
7229200000	WIRE OF SILICO-MANGANESE STEEL	0	0			
7229900000	OTHER WIRE OF OTHER ALLOY STEEL	0	0			
7301100000	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS	0	0			
7301200000	WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL	0	0			
7302100000	RAILS OF IRON OR STEEL	0	0			
7302300000	SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, OF IRON OR STEEL	0	0			
7302400000	FISH-PLATES AND SOLE PLATES OF IRON OR STEEL	0	0			
7302901000	SLEEPERS (CROSS-TIES)	0	0			
7302909000	CHECK-RAILS AND RACK RAILS, OTHER CROSSING PIECES, CHAIRS, CHAIR WEDGES, RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALISED FOR JOINTING OR FIXING RAILS, OF IRON OR STEEL	0	0			
7303000000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	0	0			
7304110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, OF STAINLESS STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7304190000	OTHER LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINES, EXCEPT OF STAINLESS STEEL	0	0			
7304220000	DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304230000	OTHER DRILL PIPE OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304240000	OTHER CASING OR TUBING OF STAINLESS STEEL, OF A KIND USED IN DRILLING FOR OIL OR GAS	0	0			
7304290000	OTHER CASING OR TUBING, OF A KIND USED IN DRILLING FOR OIL OR GAS, SEAMLESS, OF IRON OR STEEL	0	0			
7304310000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, COLD-DRAWN OR COLD-ROLLED, OF CIRCULAR CROSS-SECTION	0	0			
7304390000	SEAMLESS PIPES, OF IRON OR NON-ALLOY STEEL, OF CIRCULAR CROSS-SECTION, OTHER THAN COLD-DRAWN OR COLD-ROLLED,	0	0			
7304410000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF STAINLESS STEEL	0	0			
7304490000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304510000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, COLD-DRAWN OR COLD-ROLLED, OF OTHER ALLOY STEEL	0	0			
7304590000	SEAMLESS PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL OTHER THAN COLD DRAWN AND COLD-ROLLED	0	0			
7304900000	OTHER SEAMLESS PIPES OF IRON OR STEEL	0	0			
7305110000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY SUBMERGED ARC WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305120000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, LONGITUDINALLY WELDED OTHER THAN BY SUBMERGED ARC, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305190000	LINE PIPE OF A KIND USED FOR OIL OR GAS PIPELINE, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7305200000	CASING OF A KIND USED FOR OIL OR GAS PIPELINE, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305310000	OTHER TUBES AND PIPES OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL, LONGITUDINALLY WELDED	0	0			
7305390000	OTHER TUBES AND PIPES, OTHER THAN LONGITUDINALLY WELDED, HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7305900000	OTHER WELDED TUBES AND PIPES, OF CIRCULAR SECTION, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL	0	0			
7306110000	TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES, WELDED, OF STAINLESS STEEL	0	0			
7306190000	OTHER TUBES AND PIPES OF A KIND USED FOR OIL OR GAS PIPELINES	0	0			
7306210000	CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306290000	OTHER CASING OR TUBING OF A KIND USED IN DRILLING FOR OIL OR GAS, WELDED, OF STAINLESS STEEL	0	0			
7306301000	OTHER WELDED TUBES OR PIPES OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL, CONTAINING 0,6 % OR MORE BY WEIGHT OF CARBON	0	0			
7306309100	DOUBLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 16 MM	0	0			
7306309200	SINGLE-WALLED TUBES AND PIPES OF NON-ALLOY STEEL, OF AN EXTERNAL DIAMETER NOT EXCEEDING 10 MM	0	0			
7306309900	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF IRON OR NON-ALLOY STEEL	0	0			
7306400000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF STAINLESS STEEL	0	0			
7306500000	OTHER WELDED TUBES OR PIPES, OF CIRCULAR CROSS-SECTION, OF OTHER ALLOY STEEL	0	0			
7306610000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OF SQUARE OR RECTANGULAR SECTION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7306690000	OTHER TUBES, PIPES AND HOLLOW PROFILES, WELDED, OTHER THAN THOSE OF CIRCULAR, SQUARE OR RECTANGULAR SECTION, OF IRON OR STEEL	0	0			
7306900000	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL	0	0			
7307110000	CAST FITTINGS, OF NON-MALLEABLE CAST IRON	0	0			
7307190000	CAST FITTINGS, OF IRON OR STEEL, OTHER THAN NON-MALLEABLE CAST IRON	0	0			
7307210000	FLANGES OF STAINLESS STEEL	0	0			
7307220000	THREADED ELBOWS, BENDS AND SLEEVES, OF STAINLESS STEEL	0	0			
7307230000	BUTT WELDING FITTINGS, OF STAINLESS STEEL	0	0			
7307290000	OTHER CAST FITTINGS, OF STAINLESS STEEL	0	0			
7307910000	FLANGES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307920000	THREADED ELBOWS, BENDS AND SLEEVES, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307930000	BUTT WELDING FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7307990000	OTHER CAST FITTINGS, OTHER THAN CAST AND OF STAINLESS STEEL	0	0			
7308100000	BRIDGES AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7308200000	TOWERS AND LATTICE MASTS, OF IRON OR STEEL.	0	0			
7308300000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF IRON OR STEEL	0	0			
7308400000	EQUIPMENT FOR SCAFFOLDING, SHUTTERING, PROPPING OR PITPROPPING, OF IRON OR STEEL	0	0			
7308901000	PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL	0	0			
7308902000	SLUICE GATES, OF IRON OR STEEL	0	0			
7308909000	OTHER STRUCTURES OR PARTS THEREOF, OF IRON OR STEEL, OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (¹)	SPFP
7309000000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7310100000	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF 50 L OR MORE BUT LESS THAN 300 L	9	7			
7310210000	CANS WHICH ARE TO BE CLOSED BY SOLDERING OR CRIMPING, OF A CAPACITY OF LESS THAN 50 L, OF IRON OR STEEL	9	10			
7310291000	DOUBLE-WALLED CONTAINERS FOR THE TRANSPORT AND PACKING OF SEMEN, OF IRON OR STEEL	0	0			
7310299000	OTHER TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY OF LESS THAN 50 L, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7311001000	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL, SEAMLESS	0	0			
7311009000	OTHER CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	0	0			
7312101000	CABLES, OF IRON OR STEEL, FOR REINFORCING PNEUMATIC TYRES	0	0			
7312109000	OTHER CABLES, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7312900000	OTHER PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED	9	10			
7313001000	BARBED WIRE OF IRON OR STEEL	0	0			
7313009000	TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, OF A KIND USED FOR FENCING, OF IRON OR STEEL	0	0			
7314120000	ENDLESS BANDS FOR MACHINERY, OF STAINLESS STEEL	0	0			
7314140000	OTHER WOVEN CLOTH, OF STAINLESS STEEL	0	0			
7314191000	OTHER ENDLESS BANDS FOR MACHINERY, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7314199000	OTHER WOVEN CLOTH, OF IRON OR STEEL	0	0			
7314200000	GRILL, NETTING AND FENCING, WELDED AT THE INTERSECTION, OF WIRE WITH A MAXIMUM CROSS-SECTIONAL DIMENSION OF 3 MM OR MORE AND HAVING A MESH SIZE OF 100 CM ² OR MORE, OF IRON OR STEEL, OTHER THAN STAINLESS STEEL	9	10			
7314310000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION, PLATED OR COATED WITH ZINC	9	10			
7314390000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL, WELDED AT THE INTERSECTION	9	10			
7314410000	OTHER GRILL, NETTING AND FENCING, GALVANIZED, OF IRON OR STEEL WIRE	9	10			
7314420000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, COATED IN PLASTICS	9	10			
7314490000	OTHER GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE, OTHER THAN GALVANISED	9	10			
7314500000	EXPANDED METAL, OF IRON OR STEEL	0	0			
7315110000	ROLLER CHAIN OF IRON OR STEEL	0	0			
7315120000	OTHER ARTICULATED LINK CHAIN, OF IRON OR STEEL	0	0			
7315190000	PARTS OF ARTICULATED LINK CHAIN, OF IRON OR STEEL	9	10			
7315200000	SKID CHAIN, OF IRON OR STEEL	9	10			
7315810000	ARTICULATED LINK CHAIN WITH STUD LINKS, OF IRON OR STEEL	9	10			
7315820000	WELDED LINK CHAIN, OF IRON OR STEEL	0	0			
7315890000	OTHER CHAIN, OF IRON OR STEEL	0	0			
7315900000	PARTS FOR CHAINS, OF IRON OR STEEL, OTHER THAN LINK CHAIN	9	10			
7316000000	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL.	0	0			
7317000000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	9	10			
7318110000	COACH SCREWS, OF IRON OR STEEL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7318120000	OTHER WOOD SCREWS, OF IRON OR STEEL	9	10			
7318130000	SCREW HOOKS AND SCREW RINGS, OF IRON OR STEEL	9	10			
7318140000	SELF-TAPPING SCREWS, OF IRON OR STEEL	9	10			
7318151000	EXPANDABLE ANCHOR BOLTS, FOR CONCRETE, OF IRON OR STEEL	0	0			
7318159000	OTHER SCREWS, AND BOLTS, WHETHER OR NOT WITH THEIR NUTS OR WASHERS OF IRON OR STEEL	9	10			
7318160000	NUTS OF IRON OR STEEL	9	10			
7318190000	OTHER THREADED ARTICLES, OF IRON OR STEEL	9	7			
7318210000	SPRING WASHERS AND OTHER LOCK WASHERS, OF IRON OR STEEL	9	10			
7318220000	OTHER WASHERS, OF IRON OR STEEL	9	10			
7318230000	RIVETS, OF IRON OR STEEL	9	10			
7318240000	COTTERS AND COTTER-PINS, OF IRON OR STEEL	9	10			
7318290000	OTHER NON- THREADED ARTICLES, OF IRON OR STEEL	9	7			
7319200000	SAFETY PINS, OF IRON OR STEEL	9	10			
7319300000	OTHER PINS, OF IRON OR STEEL, OTHER THAN SAFETY PINS	9	10			
7319901000	SEWING, DARNING OR EMBROIDERY NEEDLES, FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7319909000	KNITTING NEEDLES, BODKINS, CROCHET HOOKS AND THE LIKE FOR USE IN THE HAND, OF IRON OR STEEL	9	0			
7320100000	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	9	10			
7320201000	HELICAL SPRINGS, FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320209000	OTHER HELICAL SPRINGS, OTHER THAN FOR VEHICLE SUSPENSION SYSTEMS, OF IRON OR STEEL	9	10			
7320900000	OTHER SPRINGS, OTHER THAN HELICAL, OF IRON OR STEEL	9	10			
7321111100	COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, FOR BUILDING IN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7321111200	TABLE-TOP COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			
7321111900	OTHER COOKERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL	9	10			
7321119000	COOKING APPLIANCES AND PLATE WARMERS FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKERS	9	10			
7321120000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321191000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL	9	10			
7321199000	COOKING APPLIANCES AND PLATE WARMERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN FOR SOLID FUEL	9	10			
7321810000	HEATING APPLIANCES FOR HOUSEHOLD USE, FOR GAS FUEL OR FOR GAS AND OTHER FUELS, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	10			
7321820000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR LIQUID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	5			
7321891000	HEATING APPLIANCES, FOR HOUSEHOLD USE, FOR SOLID FUEL, OF CAST IRON, IRON OR STEEL, OTHER THAN COOKING APPLIANCES	9	7			
7321899000	OTHER HEATING APPLIANCES, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL, OTHER THAN SOLID-FUEL APPLIANCES	9	10			
7321901000	BURNERS FOR GAS COOKERS, FOR HOUSEHOLD USE, OF CAST IRON, IRON OR STEEL	0	0			
7321909000	OTHER PARTS OF STOVES, RANGES, COOKERS, BARBECUES, BRAZIERS, GAS RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC HOUSEHOLD APPLIANCES, OF CAST IRON, IRON OR STEEL.	0	0			
7322110000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF CAST IRON	0	0			
7322190000	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7322900000	AIR HEATERS AND HOT-AIR DISTRIBUTORS, NOT-ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL	0	0			
7323100000	IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF IRON OR STEEL.	9	10			
7323911000	HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323912000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, NOT ENAMELLED	9	10			
7323921000	HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			
7323922000	PARTS OF HOUSEHOLD ARTICLES, OF CAST IRON, ENAMELLED	9	10			
7323931000	HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323932000	PARTS OF HOUSEHOLD ARTICLES, OF STAINLESS STEEL	9	10			
7323941000	HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323949000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL, ENAMELLED	9	10			
7323991000	PARTS OF HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7323999000	OTHER HOUSEHOLD ARTICLES, OF IRON OR STEEL	9	10			
7324100000	SINKS AND WASH BASINS, OF STAINLESS STEEL	0	0			
7324210000	BATHS, OF CAST IRON, WHETHER OR NOT ENAMELLED	0	0			
7324290000	BATHS, OF IRON OR STEEL	0	0			
7324900000	SANITARY WARE, AND PARTS THEREOF, OF CAST IRON, IRON OR STEEL, OTHER THAN BATHS	0	0			
7325100000	OTHER CAST ARTICLES, OF NON-MALLEABLE CAST IRON	0	0			
7325910000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, MOULDED	0	0			
7325990000	OTHER MOULDED ARTICLES, OF CAST IRON, IRON OR STEEL, FOR EXAMPLE MAILBOXES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7326110000	GRINDING BALLS AND SIMILAR ARTICLES FOR MILLS, FORGED OR STAMPED BUT NOT FURTHER WORKED, OF IRON OR STEEL	0	0			
7326190000	OTHER ARTICLES, FORGED OR STAMPED BUT NOT FURTHER WORKED OF IRON OR STEEL	0	0			
7326200000	ARTICLES OF IRON OR STEEL WIRE	9	10			
7326901000	BARS AND RODS OF VARIABLE CROSS-SECTION, OF IRON OR STEEL	0	0			
7326909000	OTHER ARTICLES OF IRON OR STEEL	0	0			
7401001000	COPPER MATTES	0	0			
7401002000	CEMENT COPPER (PRECIPITATED COPPER)	0	0			
7402001000	BLISTER COPPER, UNREFINED	9	0			
7402002000	UNREFINED COPPER, OTHER THAN BLISTER	9	0			
7402003000	COPPER ANODES FOR ELECTROLYTIC REFINING.	9	0			
7403110000	CATHODES AND SECTIONS OF CATHODES, OF REFINED COPPER	9	0			
7403120000	WIRE-BARS, OF REFINED COPPER	9	0			
7403130000	BILLETS, OF REFINED COPPER	9	0			
7403190000	REFINED COPPER, UNWROUGHT, OTHER THAN IN CATHODES, WIRE-BARS AND BILLETS	9	0			
7403210000	COPPER-ZINC BASE ALLOYS (BRASS)	9	0			
7403220000	COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7403291000	COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7403299000	OTHER COPPER ALLOYS (OTHER THAN MASTER ALLOYS OF HEADING 74.05)	0	0			
7404000000	COPPER WASTE AND SCRAP	0	0			
7405000000	MASTER ALLOYS OF COPPER	0	0			
7406100000	POWDERS OF NON-LAMELLAR STRUCTURE OF COPPER	0	0			
7406200000	POWDERS OF LAMELLAR STRUCTURE, OF COPPER; FLAKES	0	0			
7407100000	REFINED COPPER BARS, RODS AND PROFILES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7407210000	BARS, RODS AND PROFILES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7407290000	OTHER COPPER BARS, RODS AND PROFILES	9	5			
7408110000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 6 MM	0	0			
7408190000	REFINED COPPER WIRE, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 6 MM	0	0			
7408210000	WIRE OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7408220000	WIRE OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	5			
7408290000	WIRE OF OTHER COPPER ALLOYS (FOR EXAMPLE, COPPER-TIN BASE ALLOYS (BRONZE))	9	5			
7409110000	PLATES, SHEETS AND STRIP, IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0,15 MM	0	0			
7409190000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF REFINED COPPER, OF A THICKNESS EXCEEDING 0,15 MM	9	5			
7409210000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	9	5			
7409290000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-ZINC BASE ALLOYS (BRASS)	0	0			
7409310000	PLATES, SHEETS AND STRIP, IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409390000	PLATES, SHEETS AND STRIP, NOT IN COILS, OF COPPER-TIN BASE ALLOYS (BRONZE)	9	0			
7409400000	PLATES, SHEETS AND STRIP OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7409900000	PLATES, SHEETS AND STRIP OF OTHER COPPER ALLOYS (FOR EXAMPLE, BERYLLIUM COPPER)	0	0			
7410110000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF REFINED COPPER, WITHOUT BACKING.	9	5			
7410120000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF COPPER ALLOYS, WITHOUT BACKING.	9	5			
7410210000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF REFINED COPPER, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7410220000	FOIL OF A THICKNESS NOT EXCEEDING 0,15 MM, OF COPPER ALLOYS, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	9	5			
7411100000	TUBES AND PIPES OF REFINED COPPER	0	0			
7411210000	TUBES AND PIPES OF COPPER-ZINC BASE ALLOYS (BRASS)	9	0			
7411220000	TUBES AND PIPES OF COPPER-NICKEL BASE ALLOYS (CUPRO-NICKEL) OR COPPER-NICKEL-ZINC BASE ALLOYS (NICKEL SILVER)	9	0			
7411290000	TUBES AND PIPES OF OTHER COPPER ALLOYS	9	0			
7412100000	TUBE OR PIPE FITTINGS OF REFINED COPPER	9	0			
7412200000	TUBE OR PIPE FITTINGS OF COPPER ALLOYS	0	0			
7413000000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED:	9	10			
7415100000	NAILS, TACKS, DRAWING PINS, STAPLES AND THE LIKE, OF COPPER	9	5			
7415210000	WASHERS OF COPPER, INCLUDING SPRING WASHERS	9	5			
7415290000	OTHER NON-THREADED ARTICLES, OTHER THAN WASHERS, OF COPPER	9	5			
7415330000	SCREWS; BOLTS AND NUTS, THREADED, OF COPPER	9	0			
7415390000	OTHER THREADED ARTICLES OF COPPER, OTHER THAN SCREWS; BOLTS AND NUTS, OF COPPER	9	10			
7418110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF COPPER.	9	10			
7418191000	NON-ELECTRIC COOKING AND HEATING APPARATUS AND PARTS THEREOF, OF COPPER	9	10			
7418199000	OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER	9	10			
7418200000	SANITARY WARE AND PARTS THEREOF OF COPPER	9	10			
7419100000	CHAIN AND PARTS THEREOF, OF COPPER	9	0			
7419910000	OTHER ARTICLES OF COPPER, MOULDED, STAMPED OR FORGED BUT NOT FURTHER WORKED	9	5			
7419991000	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7419992000	COPPER SPRINGS	0	0			
7419999000	OTHER ARTICLES OF COPPER	9	5			
7501100000	NICKEL MATTES	0	0			
7501200000	NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY	0	0			
7502100000	NICKEL, NOT ALLOYED, UNWROUGHT	0	0			
7502200000	NICKEL ALLOYS, UNWROUGHT	0	0			
7503000000	NICKEL WASTE AND SCRAP	0	0			
7504000000	NICKEL POWDERS AND FLAKES	0	0			
7505110000	NICKEL BARS, RODS AND PROFILES, NOT ALLOYED	0	0			
7505120000	BARS, RODS AND PROFILES OF NICKEL ALLOYS	0	0			
7505210000	WIRE OF NICKEL, UNALLOYED	0	0			
7505220000	WIRE OF NICKEL ALLOYS	0	0			
7506100000	NICKEL PLATES, SHEETS, STRIP AND FOIL, UNALLOYED	0	0			
7506200000	PLATES, SHEETS, STRIP AND FOIL OF NICKEL ALLOYS	0	0			
7507110000	TUBES AND PIPES OF NICKEL, UNALLOYED	0	0			
7507120000	TUBES AND PIPES OF NICKEL ALLOYS	0	0			
7507200000	TUBE OR PIPE FITTINGS OF NICKEL	0	0			
7508100000	CLOTH, GRILL AND NETTING, OF NICKEL WIRE	0	0			
7508901000	ANODES FOR NICKEL-PLATING, INCLUDING BY ELECTROLYSIS	0	0			
7508909000	OTHER ARTICLES OF NICKEL	0	0			
7601100000	ALUMINIUM, NOT ALLOYED, UNWROUGHT	0	0			
7601200000	ALUMINIUM ALLOYS, UNWROUGHT	0	0			
7602000000	ALUMINIUM WASTE OR SCRAP	0	0			
7603100000	POWDERS OF NON-LAMELLAR STRUCTURE, OF ALUMINIUM	0	0			
7603200000	POWDERS OF -LAMELLAR STRUCTURE; ALUMINIUM FLAKES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
7604101000	BARS AND RODS OF ALUMINIUM, NOT ALLOYED	9	5			
7604102000	PROFILES, WHETHER OR NOT HOLLOW, OF UNALLOYED ALUMINIUM	0	0			
7604210000	HOLLOW PROFILES OF ALUMINIUM ALLOYS	0	0			
7604291000	OTHER BARS AND RODS OF ALUMINIUM ALLOYS	9	5			
7604292000	OTHER PROFILES OF ALUMINIUM ALLOYS, OTHER THAN HOLLOW PROFILES	9	5			
7605110000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605190000	WIRE OF UNALLOYED ALUMINIUM, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7605210000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION EXCEEDS 7 MM	0	0			
7605290000	WIRE OF ALUMINIUM ALLOYS, OF WHICH THE MAXIMUM CROSS-SECTIONAL DIMENSION DOES NOT EXCEED 7 MM	0	0			
7606110000	PLATES, SHEETS AND STRIP, SQUARE OR RECTANGULAR, OF A THICKNESS EXCEEDING 0,2 MM, OF UNALLOYED ALUMINIUM	0	0			
7606122000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606129000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, OTHER THAN CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			
7606911000	DISCS FOR MAKING TUBULAR CONTAINERS, OF UNALLOYED ALUMINIUM	0	0			
7606919000	OTHER PLATES, SHEETS AND STRIP OF UNALLOYED ALUMINIUM, OF A THICKNESS EXCEEDING 0,2 MM	0	0			
7606922000	DISCS FOR MAKING TUBULAR CONTAINERS OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM	9	5			
7606923000	PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, SQUARE OR RECTANGULAR, CONTAINING 0,5 % OR MORE BY WEIGHT OF MAGNESIUM (DURALUMIN)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7606929000	OTHER PLATES, SHEETS AND STRIP OF ALUMINIUM ALLOYS, OF A THICKNESS EXCEEDING 0,2 MM, OTHER THAN SQUARE OR RECTANGULAR, OTHER THAN WITH A MAGNESIUM CONTENT OF MORE THAN 0,5 % BY WEIGHT	0	0			
7607110000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607190000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, OTHER THAN ROLLED BUT NOT FURTHER WORKED, WITHOUT BACKING.	0	0			
7607200000	FOIL OF A THICKNESS NOT EXCEEDING 0,2 MM, OF ALUMINIUM, WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS	0	0			
7608101000	TUBES AND PIPES OF UNALLOYED ALUMINIUM, OF AN EXTERNAL DIAMETER NOT EXCEEDING 9,52 MM AND A WALL THICKNESS OF LESS THAN 0,9 MM	0	0			
7608109000	OTHER TUBES AND PIPES OF UNALLOYED ALUMINIUM	0	0			
7608200000	TUBES AND PIPES OF ALUMINIUM ALLOYS	9	10			
7609000000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	9	10			
7610100000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, OF ALUMINIUM	0	0			
7610900000	STRUCTURES OR PARTS THEREOF (FOR EXAMPLE BRIDGES, ROOFS), OF ALUMINIUM, OTHER THAN OTHER THAN PREFABRICATED BUILDINGS OF HEADING 94.06; ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES	0	0			
7611000000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF ALUMINIUM, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612100000	COLLAPSIBLE (FLEXIBLE) TUBULAR CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L	9	10			
7612901000	OTHER CONTAINERS FOR THE TRANSPORT OF MILK, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7612903000	OTHER CRYOGENIC CONTAINERS, OF ALUMINIUM, OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
7612904000	ALUMINIUM CASKS, DRUMS AND CANS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT, WHETHER OR NOT LINED OR HEAT-INSULATED	9	5			
7612909000	OTHER TANKS, BOXES AND SIMILAR CONTAINERS OF ALUMINIUM, OTHER THAN COLLAPSIBLE TUBULAR CONTAINERS, CONTAINERS FOR THE TRANSPORT OF MILK, CRYOGENIC CONTAINERS OR DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, OF A CAPACITY NOT EXCEEDING 300 L, BUT NOT FITTED WITH MECHANICAL EQUIPMENT	9	10			
7613000000	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	0	0			
7614100000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7614900000	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, WITH NO STEEL CORE, NOT ELECTRICALLY INSULATED, OF ALUMINIUM	9	10			
7615110000	POT SCOURERS AND SCOURING OR POLISHING PADS AND THE LIKE, OF ALUMINIUM.	9	10			
7615191100	PRESSURE COOKERS, FOR HOUSEHOLD USE, OF ALUMINIUM	9	10			
7615191900	OTHER HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			
7615192000	PARTS OF HOUSEHOLD ARTICLES, OF ALUMINIUM	9	10			
7615200000	SANITARY WARE AND PARTS THEREOF OF ALUMINIUM	9	10			
7616100000	NAILS, TACKS, STAPLES, SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER PINS, WASHERS AND SIMILAR ARTICLES, OF ALUMINIUM	9	10			
7616910000	CLOTH, GRILL AND NETTING, OF ALUMINIUM WIRE	0	0			
7616991000	EXPANDED METAL, OF ALUMINIUM	0	0			
7616999000	OTHER ARTICLES OF ALUMINIUM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7801100000	REFINED LEAD, UNWROUGHT	9	0			
7801910000	UNWROUGHT LEAD, CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7801990000	UNWROUGHT LEAD, OTHER THAN REFINED AND LEAD CONTAINING BY WEIGHT ANTIMONY AS THE PRINCIPAL OTHER ELEMENT	9	0			
7802000000	LEAD WASTE AND SCRAP	9	0			
7804110000	LEAD SHEETS, STRIP AND FOIL OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM	9	0			
7804190000	SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0,2 MM., PLATES, OF LEAD	9	5			
7804200000	LEAD POWDERS AND FLAKES	9	0			
7806001000	ARMoured CONTAINERS FOR RADIOACTIVE MATERIALS, OF LEAD	0	0			
7806002000	LEAD BARS, RODS, PROFILES AND WIRE	0	0			
7806003000	LEAD TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7806009000	OTHER ARTICLES OF LEAD	9	0			
7901110000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT NOT LESS THAN 99,99 % OF ZINC	9	0			
7901120000	UNWROUGHT ZINC, NOT ALLOYED, CONTAINING BY WEIGHT LESS THAN 99,99 % OF ZINC	9	0			
7901200000	ZINC ALLOYS	9	0			
7902000000	ZINC WASTE AND SCRAP	9	0			
7903100000	ZINC DUST	0	0			
7903900000	ZINC PARTICLES, POWDERS AND FLAKES, OTHER THAN DUST	0	0			
7904001000	ZINC WIRE	0	0			
7904009000	ZINC BARS, RODS AND PROFILES	0	0			
7905000011	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS NOT EXCEEDING 0,65 MM	9	0			
7905000012	ZINC PLATES, SHEETS, STRIP AND FOIL, FLAT ROLLED, OF A THICKNESS EXCEEDING 0,65 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
7905000091	DISCS, HEXAGONS, HAVING A MAXIMUM CROSS-SECTIONAL DIMENSION NOT EXCEEDING 30 MM	9	0			
7905000099	OTHER PLATES, SHEETS, STRIP AND FOIL, OF ZINC	9	0			
7907001000	GUTTERS, ROOF CAPPING, SKYLIGHT FRAMES AND OTHER FABRICATED BUILDING COMPONENTS, OF ZINC	0	0			
7907002000	ZINC TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
7907009000	OTHER ARTICLES OF ZINC	9	10			
8001100000	TIN, NOT ALLOYED, UNWROUGHT	9	0			
8001200000	TIN ALLOYS, UNWROUGHT	9	0			
8002000000	TIN WASTE AND SCRAP	9	0			
8003001000	BARS, RODS AND WIRE OF TIN ALLOYS, FOR WELDING	9	5			
8003009000	TIN PROFILES; BARS, RODS AND WIRE OF TIN, OTHER THAN FOR WELDING	9	0			
8007001000	PLATES, SHEETS AND STRIP OF TIN, OF A THICKNESS EXCEEDING 0,2 MM	0	0			
8007002000	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0,2 MM; TIN POWDER AND FLAKES	0	0			
8007003000	TIN TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	0	0			
8007009000	OTHER ARTICLES OF TIN	0	0			
8101100000	TUNGSTEN POWDERS	0	0			
8101940000	UNWROUGHT TUNGSTEN, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			
8101960000	TUNGSTEN WIRE	0	0			
8101970000	WASTE AND SCRAP OF TUNGSTEN (WOLFRAM)	9	0			
8101990000	OTHER ARTICLES OF TUNGSTEN	0	0			
8102100000	MOLYBDENUM POWDERS	0	0			
8102940000	UNWROUGHT MOLYBDENUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8102950000	MOLYBDENUM BARS AND RODS, OTHER THAN THOSE OBTAINED SIMPLY BY SINTERING, PROFILES, PLATES, SHEETS, STRIPS AND FOIL	0	0			
8102960000	MOLYBDENUM WIRE	0	0			
8102970000	MOLYBDENUM WASTE AND SCRAP	9	0			
8102990000	OTHER ARTICLES OF MOLYBDENUM	0	0			
8103200000	UNWROUGHT TANTALUM, INCLUDING BARS AND RODS OBTAINED SIMPLY BY SINTERING; POWDER	0	0			
8103300000	TANTALUM WASTE AND SCRAP	9	0			
8103900000	OTHER ARTICLES OF TANTALUM	0	0			
8104110000	UNWROUGHT MAGNESIUM CONTAINING AT LEAST 99,8 % BY WEIGHT OF MAGNESIUM	0	0			
8104190000	UNWROUGHT MAGNESIUM CONTAINING BY WEIGHT LESS THAN 99,8 % MAGNESIUM	0	0			
8104200000	MAGNESIUM WASTE AND SCRAP	0	0			
8104300000	RASPINGS, TURNINGS AND GRANULES, GRADED ACCORDING TO SIZE; POWDERS, OF MAGNESIUM	0	0			
8104900000	OTHER ARTICLES OF MAGNESIUM	0	0			
8105200000	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; UNWROUGHT COBALT; POWDERS	0	0			
8105300000	COBALT WASTE AND SCRAP	9	0			
8105900000	OTHER ARTICLES OF COBALT	0	0			
8106001100	UNWROUGHT BISMUTH, NEEDLES	0	0			
8106001900	OTHER UNWROUGHT BISMUTH	0	0			
8106002000	BISMUTH WASTE AND SCRAP	0	0			
8106009000	BISMUTH ARTICLES	0	0			
8107200010	UNWROUGHT CADMIUM, IN BALLS	9	0			
8107200090	OTHER UNWROUGHT CADMIUM; POWDERS	9	0			
8107300000	CADMIUM WASTE AND SCRAP	9	0			
8107900000	CADMIUM ARTICLES	0	0			
8108200000	UNWROUGHT TITANIUM; POWDERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8108300000	TITANIUM WASTE AND SCRAP	9	0			
8108900000	TITANIUM ARTICLES	0	0			
8109200000	UNWROUGHT ZIRCONIUM; POWDERS	0	0			
8109300000	ZIRCONIUM WASTE AND SCRAP	9	0			
8109900000	ZIRCONIUM ARTICLES	0	0			
8110100000	UNWROUGHT ANTIMONY; POWDERS	9	0			
8110200000	ANTIMONY WASTE AND SCRAP	9	0			
8110900000	ANTIMONY ARTICLES	0	0			
8111001100	UNWROUGHT MANGANESE; POWDERS	0	0			
8111001200	MANGANESE WASTE AND SCRAP	0	0			
8111009000	MANGANESE ARTICLES	0	0			
8112120000	UNWROUGHT BERYLLIUM; POWDERS	0	0			
8112130000	BERYLLIUM WASTE AND SCRAP	9	0			
8112190000	BERYLLIUM ARTICLES	0	0			
8112210000	UNWROUGHT CHROME; POWDERS	0	0			
8112220000	CHROME WASTE AND SCRAP	9	0			
8112290000	CHROME ARTICLES	0	0			
8112510000	UNWROUGHT THALLIUM; POWDERS	9	0			
8112520000	THALLIUM WASTE AND SCRAP	9	0			
8112590000	THALLIUM ARTICLES	0	0			
8112921010	UNWROUGHT GERMANIUM AND VANADIUM; POWDERS	0	0			
8112921090	OTHER UNWROUGHT, POWDERS, EXCEPT UNWROUGHT GERMANIUM AND VANADIUM	0	0			
8112922010	GERMANIUM AND VANADIUM WASTE AND SCRAP	0	0			
8112922090	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM, OTHER THAN UNWROUGHT; WASTE AND SCRAP; POWDERS	0	0			
8112990000	GALLIUM, HAFNIUM (CELTIUM), INDIUM, NIOBIUM (COLOMBIUM) AND RHENIUM AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8113000000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0	0			
8201100000	SPADES AND SHOVELS	0	0			
8201200000	FORKS	0	0			
8201300000	MATTOCKS, PICKS, HOES AND RAKES	0	0			
8201401000	MACHETES	0	0			
8201409000	AXES, BILL HOOKS AND SIMILAR HEWING TOOLS, OTHER THAN MACHETES	0	0			
8201500000	SECATEURS AND SIMILAR ONE-HANDED PRUNERS AND SHEARS (INCLUDING POULTRY SHEARS)	0	0			
8201601000	TWO-HANDED PRUNING SHEARS	0	0			
8201609000	HEDGE SHEARS AND SIMILAR TWO-HANDED SHEARS	0	0			
8201901000	SCYTHES AND SICKLES, HAY OR STRAW KNIVES OF ANY KIND	0	0			
8201909000	OTHER HAND TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY (E.G. KNIVES FOR STRIPPING BARK)	0	0			
8202101000	COMPASS SAWS	0	0			
8202109000	HAND-SAWS, OTHER THAN COMPASS SAWS	0	0			
8202200000	BAND SAW BLADES	0	0			
8202310000	CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, WITH WORKING PARTS OF STEEL	0	0			
8202390000	OTHER CIRCULAR SAW BLADES, INCLUDING SLITTING OR SLOTTING SAW BLADES, INCLUDING PARTS	0	0			
8202400000	CHAIN SAW BLADES	0	0			
8202910000	STRAIGHT SAW BLADES, FOR WORKING METAL	0	0			
8202990000	OTHER SAW BLADES	0	0			
8203100000	FILES, RASPS AND SIMILAR TOOLS	0	0			
8203200000	PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS AND SIMILAR TOOLS	0	0			
8203300000	METAL-CUTTING SHEARS AND SIMILAR TOOLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8203400000	PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR TOOLS	0	0			
8204110000	NON-ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204120000	ADJUSTABLE HAND-OPERATED SPANNERS	0	0			
8204200000	INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES	0	0			
8205100000	DRILLING, THREADING OR TAPPING TOOLS	0	0			
8205200000	HAMMERS AND SLEDGE HAMMERS	0	0			
8205300000	PLANES, CHISELS, GOUGES AND SIMILAR CUTTING TOOLS FOR WORKING WOOD	0	0			
8205401000	SCREWDRIVERS FOR SLOTTED SCREWS	0	0			
8205409000	SCREWDRIVERS FOR SCREWS OTHER THAN SLOTTED SCREWS	0	0			
8205510000	OTHER HAND TOOLS, FOR HOUSEHOLD USE	9	10			
8205591000	GLAZIERS' DIAMONDS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205592000	CHISELS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205593000	COLD CHISELS AND PUNCHES, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8205596000	GREASE CUPS; GREASE GUNS	0	0			
8205599100	SPECIAL TOOLS FOR JEWELLERS AND WATCHMAKERS	0	0			
8205599200	TOOLS FOR MASONS, FOUNDRY WORKERS, CEMENT WORKERS, PLASTERERS AND PAINTERS (TROWELS, PALLETS, POLISHERS, SCRAPERS, ETC.)	0	0			
8205599900	OTHER HAND TOOLS, FOR HOUSEHOLD USE	0	0			
8205601000	BLOWLAMPS	0	0			
8205609000	OTHER, ARTICLES SIMILAR TO BLOWLAMPS	0	0			
8205700000	VICES, CLAMPS AND THE LIKE	0	0			
8205800000	ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS	0	0			
8205900000	SETS OF ARTICLES OF TWO OR MORE OF THE FOREGOING SUBHEADINGS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8206000000	TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 8205, PUT UP IN SETS FOR RETAIL SALE	0	0			
8207131000	DRILL BITS AND CROWNS	0	0			
8207132000	DRILLS	0	0			
8207133000	DRILL ASSEMBLIES	0	0			
8207139000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, WITH WORKING PART OF CERMETS	0	0			
8207191000	DRILL BITS AND CROWNS, INCLUDING PARTS THEREOF, OTHER THAN WORKING PART OF CERMETS	0	0			
8207192100	DIAMOND-COATED DRILLS, INCLUDING PARTS	0	0			
8207192900	OTHER -COATED DRILLS, INCLUDING PARTS	0	0			
8207193000	OTHER DRILL ASSEMBLIES, INCLUDING PARTS	0	0			
8207198000	OTHER ROCK-DRILLING OR EARTH BORING TOOLS, INCLUDING PARTS	0	0			
8207200000	DIES FOR DRAWING OR EXTRUDING METALS	0	0			
8207300000	TOOLS FOR PRESSING, STAMPING OR PUNCHING	0	0			
8207400000	TOOLS FOR TAPPING OR THREADING	0	0			
8207500000	TOOLS FOR DRILLING	0	0			
8207600000	TOOLS FOR BORING OR BROACHING	0	0			
8207700000	TOOLS FOR MILLING	0	0			
8207800000	TOOLS FOR TURNING	0	0			
8207900000	OTHER INTERCHANGEABLE TOOLS	0	0			
8208100000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR METAL WORKING	0	0			
8208200000	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES FOR WOOD WORKING	0	0			
8208300000	KNIVES AND CUTTING BLADES, FOR KITCHEN APPLIANCES OR FOR MACHINES USED BY THE FOOD INDUSTRY	0	0			
8208400000	KNIVES AND CUTTING BLADES, FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8208900000	KNIVES AND CUTTING BLADES, FOR OTHER MACHINES OR MECHANICAL DEVICES (FOR EXAMPLE: FOR TOBACCO SHREDDING MACHINES;	0	0			
8209001000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF TUNGSTEN CARBIDE	0	0			
8209009000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF SYNTHESISED METAL CARBIDES OR CERMETS, OTHER THAN TUNGSTEN	0	0			
8210001000	HAND-OPERATED MECHANICAL GRINDERS, WEIGHING 10 KG OR LESS	9	10			
8210009000	OTHER HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	9	10			
8211100000	SETS OR ASSORTMENTS OF THE ARTICLES OF HEADING 82.11	9	10			
8211910000	TABLE KNIVES HAVING FIXED BLADES	9	10			
8211920000	OTHER KNIVES HAVING FIXED BLADES	0	0			
8211931000	KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING AND GRAFTING KNIVES	9	0			
8211939000	OTHER KNIVES, OTHER THAN THOSE HAVING FIXED BLADES, INCLUDING PRUNING KNIVES	9	0			
8211941000	BLADES FOR TABLE KNIVES	9	5			
8211949000	BLADES FOR KNIVES OTHER THAN TABLE KNIVES	9	5			
8211950000	OTHER HANDLES FOR KNIVES OF BASE METAL	0	0			
8212101000	RAZORS	9	10			
8212102000	SHAVERS	9	10			
8212200000	SAFETY RAZOR BLADES, INCLUDING RAZOR BLADE BLANKS IN STRIPS	9	10			
8212900000	OTHER PARTS OF RAZOR BLADES, OF BASE METAL	9	10			
8213000000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	9	5			
8214100000	PAPER KNIVES, LETTER OPENERS, ERASING KNIVES, PENCIL SHARPENERS AND THEIR BLADES	0	0			
8214200000	MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8214901000	HAIR CLIPPERS	0	0			
8214909000	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE: MINCING KNIVES)	9	10			
8215100000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), CONTAINING AT LEAST ONE ARTICLE PLATED WITH PRECIOUS METAL	9	10			
8215200000	SETS OR ASSORTMENTS (SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE), OTHER THAN ARTICLES PLATED WITH PRECIOUS METAL	9	10			
8215910000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, PLATED WITH PRECIOUS METAL	9	10			
8215990000	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE, OTHER THAN PLATED WITH PRECIOUS METAL	9	10			
8301100000	PADLOCKS, OF BASE METAL	0	0			
8301200000	LOCKS OF A KIND USED FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8301300000	LOCKS OF A KIND USED FOR FURNITURE, OF BASE METAL	0	0			
8301401000	LOCKS, LATCHES FOR SAFES OR STRONGBOXES, OF BASE METAL	0	0			
8301409000	OTHER LOCKS AND LATCHES, OF BASE METAL, OTHER THAN FOR SAFES OR STRONGBOXES	0	0			
8301500000	CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	0	0			
8301600000	PARTS, OF BASE METAL, FOR PADLOCKS, LOCKS AND CLASPS, CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL	9	10			
8301700000	KEYS PRESENTED SEPARATELY, OF BASE METALS FOR THE ARTICLES OF THIS HEADING	0	0			
8302101000	HINGES OF ANY KIND FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302109000	OTHER HINGES OF ANY KIND, OF BASE METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8302200000	CASTORS, OF BASE METAL	0	0			
8302300000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES FOR MOTOR VEHICLES, OF BASE METAL	9	10			
8302410000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR BUILDINGS	0	0			
8302420000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, FOR FURNITURE	0	0			
8302490000	OTHER MOUNTINGS, FITTINGS AND SIMILAR ARTICLES OF BASE METAL, OTHER THAN FOR BUILDINGS AND FURNITURE	0	0			
8302500000	HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES, OF BASE METAL	0	0			
8302600000	AUTOMATIC DOOR CLOSERS, OF BASE METAL	0	0			
8303001000	SAFES AND STRONGBOXES, OF BASE METAL	0	0			
8303002000	ARMoured OR REINFORCED DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, OF BASE METAL	0	0			
8303009000	SAFE DEPOSIT BOXES AND THE LIKE, OF BASE METAL	0	0			
8304000000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	9	10			
8305100000	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, OF BASE METAL	9	10			
8305200000	STAPLES IN STRIPS, OF BASE METAL	9	10			
8305900000	LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; PARTS OF THE ARTICLES OF THIS HEADING	9	10			
8306100000	BELLS, GONGS AND THE LIKE OF BASE METAL	9	5			
8306210000	STATUETTES AND OTHER ORNAMENTS, PLATED WITH BASE METAL	9	10			
8306290000	STATUETTES AND OTHER ORNAMENTS, OTHER THAN PLATED WITH BASE METAL	9	10			
8306300000	PHOTOGRAPH, PICTURE OR SIMILAR FRAMES; MIRRORS, OF BASE METAL	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8307100000	FLEXIBLE TUBING OF IRON OR STEEL, WITH OR WITHOUT FITTINGS	0	0			
8307900000	FLEXIBLE TUBING OF OTHER BASE METAL, WITH OR WITHOUT FITTINGS	9	0			
8308101100	EYELETS, OF IRON OR STEEL	9	10			
8308101200	EYELETS, OF ALUMINIUM	9	10			
8308101900	OTHER EYELETS OF BASE METAL, EXCEPT IRON, STEEL OR ALUMINUM	9	10			
8308109000	OTHER HOOKS, EYES AND EYELETS, OF BASE METAL	9	10			
8308200000	TUBULAR AND BIFURCATED RIVETS, OF BASE METAL	9	10			
8308900000	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL; INCLUDING PARTS	9	10			
8309100000	CROWN CORKS, OF BASE METAL	9	10			
8309900000	STOPPERS, CAPS AND LIDS (INCLUDING SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL, OTHER THAN CROWN CORKS.	9	5			
8310000000	SIGN-PLATES, NAMEPLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	9	10			
8311100000	COATED ELECTRODES OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	10			
8311200000	CORED WIRE OF BASE METAL, FOR ELECTRIC ARC-WELDING:	9	0			
8311300000	COATED RODS AND CORED WIRE, OF BASE METAL, FOR SOLDERING, BRAZING OR WELDING BY FLAME	9	10			
8311900000	OTHER WIRE, RODS, TUBES, PLATES, ELECTRODES AND THE LIKE, OF BASE METAL OR METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR METAL CARBIDES; WIRE AND RODS AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8401100000	NUCLEAR REACTORS	0	0			
8401200000	MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION, AND PARTS THEREOF	0	0			
8401300000	FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED	0	0			
8401400000	PARTS OF NUCLEAR REACTORS	0	0			
8402110000	WATERTUBE BOILERS WITH A STEAM PRODUCTION EXCEEDING 45 TONNES PER HOUR	0	0			
8402120000	WATERTUBE BOILERS WITH A STEAM PRODUCTION NOT EXCEEDING 45 TONNES PER HOUR	0	0			
8402190000	OTHER VAPOUR GENERATING BOILERS, INCLUDING HYBRID BOILERS	0	0			
8402200000	SUPER-HEATED WATER BOILERS	0	0			
8402900000	PARTS OF BOILERS AND SUPER-HEATED WATER BOILERS	0	0			
8403100000	CENTRAL HEATING BOILERS; OTHER THAN THOSE OF HEADING 84.02	0	0			
8403900000	PARTS FOR CENTRAL HEATING BOILERS	0	0			
8404100000	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPERHEATERS, ETC.)	0	0			
8404200000	CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS	0	0			
8404900000	PARTS OF AUXILIARY PLANT FOR USE WITH BOILERS	0	0			
8405100000	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.	0	0			
8405900000	PARTS OF GAS GENERATORS	0	0			
8406100000	STEAM TURBINES AND OTHER VAPOUR TURBINES FOR MARINE PROPULSION	0	0			
8406810000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT EXCEEDING 40 MW	0	0			
8406820000	OTHER STEAM TURBINES AND OTHER VAPOUR TURBINES OF AN OUTPUT NOT EXCEEDING 40 MW	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8406900000	PARTS OF STEAM TURBINES AND OTHER VAPOUR TURBINES	0	0			
8407100000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR AIRCRAFT	0	0			
8407210000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OUTBOARD MOTORS	0	0			
8407290000	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES, FOR MARINE PROPULSION, OTHER THAN OUTBOARD MOTORS	0	0			
8407310000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 50 CM ³	0	0			
8407320000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 50 CC BUT NOT EXCEEDING 250 CM ³	0	0			
8407330000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 250 CC BUT NOT EXCEEDING 1 000 CM ³	0	0			
8407340000	RECIPROCATING PISTON ENGINES OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³	0	0			
8407900000	OTHER SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	0	0			
8408100000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), FOR MARINE PROPULSION	0	0			
8408201000	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87, OF A CYLINDER CAPACITY NOT EXCEEDING 4 000 CM ³	0	0			
8408209000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF A KIND USED FOR THE PROPULSION OF VEHICLES OF CHAPTER 87	0	0			
8408901000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 130 KW (174 HP)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8408902000	OTHER COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 130 KW (174 HP)	0	0			
8409100000	PARTS OF AIRCRAFT ENGINES	0	0			
8409911000	CYLINDER BLOCKS AND CYLINDER HEADS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409912000	CYLINDER LINERS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409913000	CONNECTING RODS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409914000	PISTONS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409915000	PISTON RINGS, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409916000	CARBURETTORS AND PARTS THEREOF, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409917000	VALVES, FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409918000	CRANK CASES FOR SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8409919100	OTHER EQUIPMENT FOR CONVERTING MOTOR VEHICLE FUEL SYSTEMS TO RUN ON GAS	0	0			
8409919900	OTHER PARTS IDENTIFIABLE AS BEING FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADINGS 84.07 OR 84.08, OTHER THAN THOSE OF SUBHEADINGS 8409.10 AND 840991.10 TO 840991.91	0	0			
8409991000	PISTONS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409992000	PISTON RINGS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409993000	INJECTORS AND OTHER PARTS FOR FUEL SYSTEMS, FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8409994000	CYLINDER BLOCKS AND CYLINDER HEADS	0	0			
8409995000	CYLINDER LINERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (?)	SPFP
8409996000	CONNECTING RODS	0	0			
8409997000	VALVES	0	0			
8409998000	CRANK CASES	0	0			
8409999100	VALVE GUIDES	0	0			
8409999200	PISTON PINS	0	0			
8409999900	OTHER PARTS FOR COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	0	0			
8410110000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT NOT EXCEEDING 1 000 KW	0	0			
8410120000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 1 000 KW BUT NOT EXCEEDING 10 000 KW	0	0			
8410130000	HYDRAULIC TURBINES AND WATER WHEELS OF AN OUTPUT EXCEEDING 10 000 KW	0	0			
8410900000	PARTS OF HYDRAULIC TURBINES AND WATER WHEELS, INCLUDING REGULATORS	0	0			
8411110000	TURBO-JETS, OF A THRUST NOT EXCEEDING 25 KN	0	0			
8411120000	TURBO-JETS, OF A THRUST EXCEEDING 25 KN	0	0			
8411210000	TURBO-PROPELLERS, OF AN OUTPUT NOT EXCEEDING 1 100 KW	0	0			
8411220000	TURBO-PROPELLERS, OF AN OUTPUT EXCEEDING 1 100 KW	0	0			
8411810000	OTHER GAS TURBINES OF AN OUTPUT NOT EXCEEDING 5 000 MW	0	0			
8411820000	OTHER GAS TURBINES OF AN OUTPUT EXCEEDING 5 000 MW	0	0			
8411910000	PARTS OF TURBO-JETS OR OF TURBO-PROPELLERS	0	0			
8411990000	PARTE OF OTHER GAS TURBINES	0	0			
8412100000	REACTION ENGINES OTHER THAN TURBO-JETS	0	0			
8412210000	LINEAR ACTING HYDRAULIC POWER ENGINES AND MOTORS	0	0			
8412290000	OTHER HYDRAULIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8412310000	LINEAR ACTING PNEUMATIC POWER ENGINES AND MOTORS	0	0			
8412390000	OTHER PNEUMATIC POWER ENGINES AND MOTORS, OTHER THAN LINEAR ACTING	0	0			
8412801000	WIND ENGINES OR WINDMILLS	0	0			
8412809000	OTHER ENGINES AND MOTORS (FOR EXAMPLE: SPRING-OPERATED)	0	0			
8412901000	PARTS FOR AIRCRAFT ENGINES, OTHER THAN THOSE OF HEADINGS 8409 AND 84.11	0	0			
8412909000	PARTS OF OTHER ENGINES AND MOTORS (FOR EXAMPLE: PNEUMATIC, HYDRAULIC ETC.)	0	0			
8413110000	PUMPS FOR DISPENSING FUEL OR LUBRICANTS, OF THE TYPE USED IN FILLING-STATIONS OR IN GARAGES, WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413190000	OTHER PUMPS WITH A MEASURING DEVICE OR DESIGNED TO HAVE ONE	0	0			
8413200000	HAND PUMPS, OTHER THAN THOSE OF SUBHEADINGS 8413.11 OR 8413.19:	0	0			
8413301000	FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION PISTON AND AIRCRAFT ENGINES, DIESEL OR SEMI-DIESEL	0	0			
8413302000	OTHER FUEL, LUBRICATING OR COOLING MEDIUM PUMPS FOR INTERNAL COMBUSTION ENGINES, INJECTION	0	0			
8413309100	FUEL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			
8413309200	OIL PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES	0	0			
8413309900	OTHER PUMPS FOR INTERNAL COMBUSTION PISTON ENGINES, OTHER THAN AIRCRAFT ENGINES, OTHER FUEL AND OIL INJECTION ENGINES	0	0			
8413400000	CONCRETE PUMPS	0	0			
8413500000	OTHER RECIPROCATING POSITIVE DISPLACEMENT PUMPS	0	0			
8413601000	AXIAL FLOW DOUBLE HELICOIDAL SCREW PUMPS	0	0			
8413609000	OTHER ROTARY POSITIVE DISPLACEMENT PUMPS	0	0			
8413701100	SINGLE-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8413701900	OTHER SINGLE-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 100 MM	0	0			
8413702100	MULTI-STAGE CENTRIFUGAL PUMPS, OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413702900	OTHER MULTI-STAGE CENTRIFUGAL PUMPS, OTHER THAN THOSE OF AN OUTLET DIAMETER NOT EXCEEDING 300 MM	0	0			
8413811000	OTHER INJECTION PUMPS	0	0			
8413819000	OTHER PUMPS FOR LIQUIDS, OTHER THAN INJECTION	0	0			
8413820000	LIQUID ELEVATORS	0	0			
8413911000	PARTS OF PUMPS FOR THE DISTRIBUTION OR SALE OF FUEL	0	0			
8413912000	PARTS OF PUMPS FOR AIRCRAFT ENGINES	0	0			
8413913000	PARTS OF FUEL, OIL OR COOLING PUMPS FOR OTHER ENGINES	0	0			
8413919000	OTHER PARTS OF OTHER LIQUID PUMPS OF HEADING 84.13	0	0			
8413920000	PARTS OF LIQUID ELEVATORS	0	0			
8414100000	VACUUM PUMPS	0	0			
8414200000	HAND- OR FOOT-OPERATED AIR PUMPS:	0	0			
8414304000	COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT OF AIR CONDITIONING EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8414309100	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER NOT EXCEEDING 0,37 KW (1/2 HP)	0	0			
8414309200	COMPRESSORS OF A KIND USED IN HERMETIC OR SEMI-HERMETIC REFRIGERATING EQUIPMENT, OF A POWER EXCEEDING 0,37 KW (1/2 HP)	0	0			
8414309900	OTHER COMPRESSORS OF A KIND USED IN REFRIGERATING EQUIPMENT	0	0			
8414401000	AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER LESS THAN 30 KW (40 HP)	0	0			
8414409000	OTHER AIR COMPRESSORS MOUNTED ON A WHEELED CHASSIS FOR TOWING, OF A POWER OF 30 KW (40 HP) OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8414510000	TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	17	7			
8414590000	FANS OTHER THAN TABLE, FLOOR, WALL, WINDOW, CEILING OR ROOF FANS, WITH A SELF-CONTAINED ELECTRIC MOTOR OF AN OUTPUT NOT EXCEEDING 125 W	0	0			
8414600000	HOODS HAVING A MAXIMUM HORIZONTAL SIDE NOT EXCEEDING 120 CM	17	7			
8414801000	COMPRESSORS FOR MOTOR VEHICLES	0	0			
8414802100	OTHER COMPRESSORS OF A POWER OF LESS THAN 30 KW (40 HP)	0	0			
8414802200	OTHER COMPRESSORS OF A POWER OF 30 KW (40 HP) OR MORE BUT LESS THAN 262.5 KW (352 HP)	0	0			
8414802300	OTHER COMPRESSORS OF A POWER OF 262.5 KW (352 HP) OR MORE	0	0			
8414809000	VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS, HAVING A MAXIMUM HORIZONTAL SIDE OF 120 CM OR MORE	0	0			
8414901000	PARTS OF COMPRESSORS OF SUBHEADING 8414.80.11	0	0			
8414909000	OTHER PARTS OF THE ARTICLES OF HEADING 84.14	0	0			
8415101000	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415109000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, WINDOW OR WALL TYPES, SELF-CONTAINED, OTHER THAN INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415200000	AIR CONDITIONING MACHINES AND EQUIPMENT OF A KIND USED FOR PERSONS, IN MOTOR VEHICLES	0	0			
8415811000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT NOT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8415819000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCORPORATING A REFRIGERATION UNIT EXCEEDING 30 000 BTU/HOUR AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE	0	0			
8415822000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415823000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 30 000 BTU/HOUR BUT NOT EXCEEDING 240 000 BTU/HOUR	0	0			
8415824000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, INCORPORATING A REFRIGERATION UNIT, EXCEEDING 240 000 BTU/HOUR	0	0			
8415831000	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, NOT INCORPORATING A REFRIGERATION UNIT, NOT EXCEEDING 30 000 BTU/HOUR	0	0			
8415839000	OTHER AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED, NOT INCORPORATING A REFRIGERATION UNIT	0	0			
8415900000	PARTS OF THE AIR CONDITIONING MACHINES OF HEADING 84.15	0	0			
8416100000	FURNACE BURNERS FOR LIQUID FUEL	0	0			
8416201000	FURNACE BURNERS FOR PULVERISED SOLID FUEL	0	0			
8416202000	FURNACE BURNERS FOR GAS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8416203000	COMBINATION BURNERS	0	0			
8416300000	MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES USED IN HOMES	0	0			
8416900000	PARTS OF THE MACHINES OF HEADING 84.16	0	0			
8417100000	FURNACES AND OVENS FOR THE ROASTING, MELTING OR OTHER HEAT TREATMENT OF ORES OR OF METALS	0	0			
8417201000	TUNNEL BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417209000	OTHER BAKERY OVENS, INCLUDING BISCUIT OVENS	0	0			
8417802000	OVENS FOR CERAMIC PRODUCTS	0	0			
8417803000	LABORATORY FURNACES AND OVENS	0	0			
8417809000	OTHER INDUSTRIAL FURNACES OR OVENS, NON-ELECTRIC, INCLUDING INCINERATORS	0	0			
8417900000	PARTS OF INDUSTRIAL OR LABORATORY FURNACES OR OVENS, NON- ELECTRIC	0	0			
8418101000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF LESS THAN 184 L	17	10			
8418102000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 184 L OR MORE BUT LESS THAN 269 L	17	10			
8418103000	COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS OF A VOLUME OF 269 L OR MORE BUT LESS THAN 382 L	17	10			
8418109000	OTHER COMBINED REFRIGERATOR-FREEZERS, FITTED WITH SEPARATE EXTERNAL DOORS	17	10			
8418211000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY NOT EXCEEDING 184 L	17	10			
8418212000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 184 L OR MORE BUT NOT EXCEEDING 269 L	17	10			
8418213000	COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS, OF A CAPACITY OF 269 L OR MORE BUT NOT EXCEEDING 382 L	17	10			
8418219000	OTHER COMPRESSION-TYPE HOUSEHOLD REFRIGERATORS	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8418291000	ABSORPTION-TYPE, ELECTRICAL HOUSEHOLD REFRIGERATORS	17	10			
8418299000	OTHER HOUSEHOLD REFRIGERATORS	17	10			
8418300000	FREEZERS OF THE CHEST TYPE, NOT EXCEEDING 800 LITRES CAPACITY:	17	10			
8418400000	FREEZERS, UPRIGHT TYPE, NOT EXCEEDING 900 LITRES CAPACITY:	17	10			
8418500000	OTHER CHESTS, CABINETS, DISPLAY COUNTERS, SHOWCASES AND THE LIKE FOR COLD PRODUCTION	0	0			
8418610000	COMPRESSION-TYPE UNITS WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691100	OTHER COMPRESSION-TYPE UNITS, OTHER THAN THOSE WHOSE CONDENSERS ARE HEAT-EXCHANGERS	0	0			
8418691200	OTHER UNITS, ABSORPTION TYPE	0	0			
8418699100	OTHER MACHINES AND EQUIPMENT FOR MAKING ICE	0	0			
8418699200	OTHER WATER FOUNTAINS, FOR COLD PRODUCTION	0	0			
8418699300	COLD ROOMS OR TUNNELS, DISMOUNTABLE OR OF PANEL CONSTRUCTION, WITH REFRIGERATION UNITS	0	0			
8418699400	REFRIGERATION UNITS FOR VEHICLES FOR THE TRANSPORT OF GOODS	0	0			
8418699900	OTHER MACHINES AND EQUIPMENT FOR COLD PRODUCTION HEAT PUMPS	0	0			
8418910000	FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT	0	0			
8418991000	OTHER PLATE EVAPORATORS;	0	0			
8418992000	CONDENSATION UNITS	0	0			
8418999010	OTHER PARTS OF THE FURNITURE OF SUBHEADING 8418.91.00.00	17	5			
8418999090	OTHER PARTS OF MACHINES AND EQUIPMENT FOR COLD PRODUCTION, OTHER THAN FURNITURE DESIGNED TO RECEIVE REFRIGERATING OR FREEZING EQUIPMENT, OR OTHER PLATE EVAPORATORS	0	0			
8419110000	INSTANTANEOUS GAS WATER HEATERS	17	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8419191000	INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OF A CAPACITY NOT EXCEEDING 120 L	9	10			
8419199000	OTHER INSTANTANEOUS GAS WATER HEATERS OR STORAGE HEATERS, OTHER THAN ELECTRIC, OTHER THAN OF A CAPACITY NOT EXCEEDING 120 L	9	10			
8419200000	MEDICAL, SURGICAL OR LABORATORY STERILISERS	0	0			
8419310000	DRIERS FOR AGRICULTURAL PRODUCTS	0	0			
8419320000	DRIERS FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419391000	OTHER LYOPHYLISERS OR FREEZE DRIERS, OTHER THAN FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419392000	OTHER SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419399100	DRIERS FOR ORES	0	0			
8419399900	OTHER DRIERS, OTHER THAN LYOPHYLISERS, FREEZE DRIERS OR SPRAY DRIERS, OTHER THAN FOR AGRICULTURAL PRODUCTS OR FOR WOOD, PAPER PULP, PAPER OR PAPERBOARD	0	0			
8419400000	DISTILLING OR RECTIFYING PLANT	0	0			
8419501000	HEAT EXCHANGE UNITS FOR PASTEURISING	0	0			
8419509000	OTHER HEAT EXCHANGE UNITS, OTHER THAN FOR PASTEURISING	0	0			
8419600000	MACHINERY FOR LIQUEFYING AIR OR OTHER GASES	0	0			
8419810000	OTHER MACHINERY FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419891000	AUTOCLAVES, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899100	OTHER EVAPORATION PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899200	ROASTING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPPP
8419899300	OTHER STERILISING PLANT, OTHER THAN FOR MAKING HOT DRINKS OR FOR COOKING OR HEATING FOOD, OTHER THAN HOUSEHOLD ONES	0	0			
8419899900	OTHER MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE	0	0			
8419901000	PARTS FOR WATER HEATERS	0	0			
8419909000	OTHER PARTS FOR MACHINES, WHETHER OR NOT ELECTRICALLY HEATED, FOR PROCESSING MATERIALS IN OPERATIONS INVOLVING A CHANGE OF TEMPERATURE, OTHER THAN HOUSEHOLD ONES	0	0			
8420101000	CALENDERING AND ROLLING MACHINES FOR THE BAKERY INDUSTRIES	0	0			
8420109000	OTHER CALENDERING AND ROLLING MACHINES, EXCEPT FOR THE BAKERY INDUSTRIES	0	0			
8420910000	CYLINDERS FOR CALENDERING AND ROLLING MACHINES, OTHER THAN OF METAL OR GLASS	0	0			
8420990000	OTHER PARTS FOR CALENDERING AND ROLLING MACHINES	0	0			
8421110000	CENTRIFUGAL CREAM SEPARATORS	0	0			
8421120000	CENTRIFUGAL CLOTHES-DRIERS	0	0			
8421191000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR LABORATORIES	0	0			
8421192000	CENTRIFUGES AND CENTRIFUGAL DRYERS, FOR THE SUGAR INDUSTRY	0	0			
8421193000	CENTRIFUGES INCLUDING CENTRIFUGAL DRYERS, FOR THE PAPER AND CELLULOSE INDUSTRY	0	0			
8421199000	OTHER CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421211000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, HOUSEHOLD	9	10			
8421219000	EQUIPMENT FOR FILTERING OR PURIFYING WATER, OTHER THAN HOUSEHOLD ONES	0	0			
8421220000	EQUIPMENT FOR FILTERING OR PURIFYING OTHER BEVERAGES	0	0			
8421230000	EQUIPMENT FOR FILTERING LUBRICANTS OR FUELS IN INTERNAL COMBUSTION ENGINES	0	0			
8421291000	FILTER PRESSES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8421292000	MAGNETIC AND ELECTROMAGNETIC FILTERS	0	0			
8421293000	FILTERS DESIGNED SOLELY OR MAINLY FOR THE MEDICAL INSTRUMENTS AND APPLIANCES OF HEADING 90.18	0	0			
8421294000	TUBULAR GRID FILTERS FOR PRODUCTION WELLS	0	0			
8421299000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS	0	0			
8421310000	INTAKE AIR FILTERS FOR INTERNAL COMBUSTION ENGINES	0	0			
8421391000	CYCLONES	0	0			
8421392000	ELECTROSTATIC FILTERS FOR AIR OR OTHER GASES	0	0			
8421399000	OTHER EQUIPMENT FOR FILTERING OR PURIFYING GASES	0	0			
8421910000	PARTS FOR CENTRIFUGES AND CENTRIFUGAL DRYERS	0	0			
8421991000	FILTERING ELEMENTS FOR ENGINE FILTERS	0	0			
8421999000	OTHER PARTS FOR EQUIPMENT FOR FILTERING OR PURIFYING LIQUIDS OR GASES	0	0			
8422110000	DISHWASHERS FOR DOMESTIC USE	17	5			
8422190000	OTHER DISHWASHERS, OTHER THAN THOSE FOR HOUSEHOLD USE	0	0			
8422200000	MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS	0	0			
8422301000	VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE	0	0			
8422309000	OTHER MACHINES FOR FILLING, CLOSING, CAPPING OR LABELLING, OTHER THAN VERTICAL FILLING MACHINES OF AN OUTPUT NOT EXCEEDING 40 UNITS PER MINUTE; MACHINERY FOR CARBONATING BEVERAGES	0	0			
8422401000	OTHER MACHINES FOR WRAPPING PRE-PACKED GOODS	0	0			
8422402000	VACUUM PACKING MACHINES	0	0			
8422403000	MACHINES FOR PACKING CIGARETTES	0	0			
8422409000	OTHER MACHINES FOR PACKING OR WRAPPING GOODS, OTHER THAN MACHINES FOR WRAPPING PRE-PACKED GOODS OR FOR VACUUM PACKING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8422900000	PARTS OF MACHINERY OF HEADING 84.22	0	0			
8423100000	PERSONAL WEIGHING MACHINES, INCLUDING BABY SCALES; HOUSEHOLD SCALES	0	0			
8423200000	SCALES FOR CONTINUOUS WEIGHING OF GOODS ON CONVEYORS	0	0			
8423301000	BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423309000	OTHER SCALES AND BALANCES FOR CONSTANT WEIGHING, INCLUDING THOSE FOR DISCHARGING A PREDETERMINED WEIGHT OF MATERIAL INTO A BAG OR CONTAINER AND HOPPER SCALES, OTHER THAN BATCHERS FOR CEMENT, ASPHALT AND THE LIKE	0	0			
8423810010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			
8423810090	OTHER WEIGHING APPLIANCES AND INSTRUMENTS, HAVING A MAXIMUM WEIGHING CAPACITY NOT EXCEEDING 30 KG	0	0			
8423821000	WEIGHING MACHINERY FOR VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423829090	OTHER WEIGHING MACHINERY, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423891000	OTHER WEIGHING MACHINERY FOR VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899010	MULTI-FUNCTION OR SPECIAL-PURPOSE WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, OTHER THAN HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423899090	OTHER WEIGHING MACHINERY, OTHER THAN MACHINERY FOR WEIGHING VEHICLES, HAVING A MAXIMUM WEIGHING CAPACITY EXCEEDING 30 KG BUT NOT EXCEEDING 5 000 KG	0	0			
8423900000	WEIGHTS FOR ALL KINDS OF SCALES; PARTS OF WEIGHING MACHINERY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8424100000	FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED	0	0			
8424200000	SPRAY GUNS AND SIMILAR APPLIANCES	0	0			
8424300000	STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:	0	0			
8424812000	PORTABLE APPARATUS WEIGHING LESS THAN 20 KG, FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424813100	DRIP OR SPRAY IRRIGATION SYSTEMS	0	0			
8424813900	OTHER IRRIGATION SYSTEMS	0	0			
8424819000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS, FOR AGRICULTURE OR HORTICULTURE	0	0			
8424890000	OTHER MECHANICAL APPARATUS (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS	0	0			
8424901000	SPRAYS AND DRIP-IRRIGATION SYSTEMS	0	0			
8424909000	OTHER PARTS OF MECHANICAL APPARATUS FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SANDBLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES	0	0			
8425110000	PULLEY TACKLE AND HOISTS POWERED BY ELECTRIC MOTOR	0	0			
8425190000	PULLEY TACKLE AND HOISTS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425311000	PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND POWERED BY ELECTRIC MOTOR	0	0			
8425319000	OTHER WINCHES AND CAPSTANS, OTHER THAN POWERED BY ELECTRIC MOTOR	0	0			
8425391000	OTHER PIT-HEAD WINDING GEAR; WINCHES SPECIALLY DESIGNED FOR USE UNDERGROUND	0	0			
8425399000	OTHER WINCHES AND CAPSTANS, POWERED BY ELECTRIC MOTOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (¹)	SPFP
8425410000	BUILT-IN JACKING SYSTEMS OF A TYPE USED FOR RAISING MOTOR VEHICLES OF A TYPE USED IN GARAGES	0	0			
8425422000	OTHER PORTABLE HYDRAULIC JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425429000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8425491000	OTHER PORTABLE JACKS AND HOISTS FOR MOTOR VEHICLES	0	0			
8425499000	OTHER HYDRAULIC JACKS AND HOISTS	0	0			
8426110000	OVERHEAD TRAVELLING CRANES ON FIXED SUPPORT	0	0			
8426121000	MOBILE LIFTING FRAMES ON TYRES	0	0			
8426122000	STRADDLE CARRIERS	0	0			
8426190000	OTHER OVERHEAD TRAVELLING CRANES, LIFTING FRAMES AND STRADDLE CARRIERS	0	0			
8426200000	TOWER CRANES	0	0			
8426300000	PORTAL OR PEDESTAL JIB CRANES	0	0			
8426411000	WORKS TRUCKS FITTED WITH A CRANE	0	0			
8426419000	OTHER MACHINERY, SELF-PROPELLED, ON TYRES, OTHER THAN WORKS TRUCKS FITTED WITH A CRANE	0	0			
8426490000	OTHER MACHINERY, SELF-PROPELLED, OTHER THAN ON TYRES	0	0			
8426910000	OTHER MACHINERY, DESIGNED FOR MOUNTING ON ROAD VEHICLES	0	0			
8426991000	CABLE CRANES	0	0			
8426992000	DERRICKS	0	0			
8426999000	OTHER CRANES AND LIFTING EQUIPMENT ON STEEL CABLES	0	0			
8427100000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED AND POWERED BY AN ELECTRIC MOTOR	0	0			
8427200000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, SELF-PROPELLED, OTHER THAN POWERED BY AN ELECTRIC MOTOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8427900000	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT, OTHER THAN SELF-PROPELLED	0	0			
8428101000	LIFTS WITHOUT CABINS OR COUNTERWEIGHTS	0	0			
8428109000	OTHER LIFTS AND SKIP HOISTS	0	0			
8428200000	PNEUMATIC ELEVATORS AND CONVEYORS	0	0			
8428310000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, SPECIALLY DESIGNED FOR USE IN MINES OR OTHER UNDERGROUND WORK	0	0			
8428320000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BUCKET TYPE	0	0			
8428330000	CONTINUOUS-ACTION ELEVATORS OR CONVEYORS, BELT TYPE	0	0			
8428390000	OTHER CONTINUOUS-ACTION ELEVATORS OR CONVEYORS	0	0			
8428400000	ESCALATORS AND MOVING WALKWAYS	0	0			
8428600000	TELEFERICS, CHAIRLIFTS, SKI-DRAGLINES; TRACTION MECHANISMS FOR FUNICULARS	0	0			
8428901000	MINE WAGON PUSHERS, LOCOMOTIVE OR WAGON TRAVERSERS, WAGON TIPPERS AND SIMILAR RAILWAY WAGON HANDLING EQUIPMENT	0	0			
8428909000	OTHER MACHINERY FOR LIFTING, LOADING, UNLOADING OR HANDLING	0	0			
8429110000	TRACKED BULLDOZERS AND ANGLEDZERS, SELF-PROPELLED	0	0			
8429190000	BULLDOZERS AND ANGLEDZERS, OTHER THAN TRACKED, SELF-PROPELLED	0	0			
8429200000	GRADERS AND LEVELLERS, SELF-PROPELLED	0	0			
8429300000	SCRAPERS, SELF-PROPELLED	0	0			
8429400000	TAMPING MACHINES AND ROADROLLERS, SELF-PROPELLED	0	0			
8429510000	FRONT-END SHOVEL LOADERS, SELF-PROPELLED	0	0			
8429520000	MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, HAVING A 360 DEGREE REVOLVING SUPERSTRUCTURE, SELF-PROPELLED	0	0			
8429590000	OTHER MECHANICAL SHOVELS, EXCAVATORS AND SHOVEL LOADERS, SELF-PROPELLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8430100000	PILE-DRIVERS AND PILE-EXTRACTORS	0	0			
8430200000	SNOWPLOUGHS AND SNOWBLOWERS	0	0			
8430310000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, SELF-PROPELLED	0	0			
8430390000	COAL OR ROCK CUTTERS AND TUNNELLING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430410000	BORING OR SINKING MACHINERY, SELF-PROPELLED	0	0			
8430490000	BORING OR SINKING MACHINERY, OTHER THAN SELF-PROPELLED	0	0			
8430500000	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TEMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES, SELF-PROPELLED	0	0			
8430611000	ROAD ROLLERS, NOT SELF-PROPELLED	0	0			
8430619000	MACHINERY FOR TAMPING AND COMPACTING, NOT SELF-PROPELLED	0	0			
8430691000	SCRAPERS, WITHOUT PROPULSION	0	0			
8430699000	OTHER MACHINES AND APPARATUS, NOT SELF-PROPELLED	0	0			
8431101000	PARTS FOR PULLEY TACKLE, WINCHES AND CAPSTANS	0	0			
8431109000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.25	0	0			
8431200000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.27	0	0			
8431310000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431390000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.28, OTHER THAN FOR LIFTS, GOODS LIFTS OR ESCALATORS	0	0			
8431410000	BUCKETS, SHOVELS, GRABS AND GRIPS	0	0			
8431420000	BULLDOZER AND ANGLEDZOZER BLADES	0	0			
8431431000	ROCKERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8431439000	OTHER PARTS FOR BORING OR SINKING MACHINERY OF SUBHEADINGS 8430.41 AND 8430.49	0	0			
8431490000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.26, 84.29 OR 84.30	0	0			
8432100000	PLOUGHS	0	0			
8432210000	DISC HARROWS	0	0			
8432291000	OTHER HARROWS, SCARIFIERS AND WEEDERS	0	0			
8432292000	CULTIVATORS AND HOES	0	0			
8432300000	SEEDERS, PLANTERS AND TRANSPLANTERS	0	0			
8432400000	MANURE SPREADERS AND FERTILIZER DISTRIBUTORS	0	0			
8432800000	OTHER AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION LAWN OR SPORTS GROUND ROLLERS	0	0			
8432901000	SHOES AND DISCS	0	0			
8432909000	OTHER PART FOR AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION	0	0			
8433111000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, SELF-PROPELLED	0	0			
8433119000	MOWERS, POWERED, WITH THE CUTTING DEVICE ROTATING IN A HORIZONTAL PLANE, OTHER THAN SELF-PROPELLED	0	0			
8433191000	OTHER MOWERS, SELF-PROPELLED	17	0			
8433199000	OTHER MOWERS, OTHER THAN SELF-PROPELLED	17	0			
8433200000	MOWERS, INCLUDING CUTTER BARS FOR TRACTOR MOUNTING	0	0			
8433300000	OTHER HAYMAKING MACHINERY	0	0			
8433400000	STRAW OR FODDER BALERS, INCLUDING PICK-UP BALERS	0	0			
8433510000	COMBINE HARVESTER-THRESHERS	0	0			
8433520000	OTHER THRESHING MACHINERY	0	0			
8433530000	ROOT OR TUBER HARVESTING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8433591000	OTHER HARVESTING MACHINERY	0	0			
8433592000	MAIZE SHELLERS	0	0			
8433599000	OTHER PICKING MACHINERY	0	0			
8433601000	MACHINES FOR CLEANING, SORTING OR GRADING EGGS	0	0			
8433609000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING FRUIT OR OTHER AGRICULTURAL PRODUCE	0	0			
8433901000	PARTS FOR LAWN MOWERS	9	5			
8433909000	OTHER PARTS FOR HARVESTING, THRESHING OR FOR THE CLEANING, SORTING OR GRADING OF AGRICULTURAL PRODUCE, OTHER THAN OF HEADING 84.37	0	0			
8434100000	MILKING MACHINES	0	0			
8434200000	DAIRY MACHINERY	0	0			
8434901000	PARTS OF MILKING MACHINES	0	0			
8434909000	OTHER PARTS FOR DAIRY MACHINERY	0	0			
8435100000	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES	0	0			
8435900000	PARTS FOR THE MACHINES OF HEADING 84.35	0	0			
8436100000	MACHINERY FOR PREPARING ANIMAL FEEDINGSTUFFS	0	0			
8436210000	POULTRY INCUBATORS AND BROODERS	0	0			
8436291000	AUTOMATIC FEEDING AND DRINKING TROUGHS	0	0			
8436292000	AUTOMATIC REARING AND LAYING BATTERIES	0	0			
8436299000	OTHER POULTRY-KEEPING MACHINERY	0	0			
8436801000	FERTILIZER CRUSHING AND MIXING MILLS	0	0			
8436809000	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			
8436910000	PARTS FOR POULTRY-KEEPING MACHINERY	0	0			
8436990000	PARTS FOR OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8437101100	MACHINES FOR GRADING COFFEE, BY COLOUR	0	0			
8437101900	OTHER COFFEE GRADING MACHINES;	0	0			
8437109000	OTHER MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN COFFEE GRADERS	0	0			
8437801100	OTHER MACHINERY FOR GRAIN MILLING	0	0			
8437801900	OTHER MACHINERY FOR MILLING	0	0			
8437809100	OTHER MACHINERY FOR WORKING RICE	0	0			
8437809200	MACHINERY FOR GRADING AND SEPARATING FLOURS AND OTHER PRODUCTS OF THE MILLING INDUSTRY	0	0			
8437809300	MACHINERY FOR POLISHING GRAIN	0	0			
8437809900	OTHER MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY	0	0			
8437900000	PARTS FOR MACHINERY OF HEADING 84.37	0	0			
8438101000	MACHINERY FOR THE PREPARATION OF BAKERS' WARES	0	0			
8438102000	INDUSTRIAL MACHINERY FOR THE MANUFACTURE OR PREPARATION OF MACARONI, SPAGHETTI OR SIMILAR PRODUCTS	0	0			
8438201000	MACHINERY FOR THE MANUFACTURE OF CONFECTIONERY	0	0			
8438202000	MACHINERY FOR THE MANUFACTURE OF COCOA OR CHOCOLATE	0	0			
8438300000	MACHINERY FOR SUGAR MANUFACTURE	0	0			
8438400000	BREWERY MACHINERY	0	0			
8438501000	MACHINERY FOR AUTOMATICALLY PROCESSING POULTRY	0	0			
8438509000	OTHER MACHINERY FOR THE PREPARATION OF MEAT	0	0			
8438600000	MACHINERY FOR THE PREPARATION OF FRUITS, NUTS OR VEGETABLES AND/OR DRIED LEGUMINOUS VEGETABLES	0	0			
8438801000	MACHINERY FOR PARCHING AND EXTRACTING COFFEE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8438802000	MACHINES FOR PREPARING FISH, CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0	0			
8438809000	OTHER MACHINERY, NOT ELSEWHERE SPECIFIED OR INCLUDED, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK	0	0			
8438900000	PARTS FOR MACHINERY OF HEADING 84.38	0	0			
8439100000	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439200000	MACHINERY FOR MAKING PAPER OR PAPERBOARD	0	0			
8439300000	MACHINERY FOR FINISHING PAPER OR PAPERBOARD	0	0			
8439910000	PARTS OF MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL	0	0			
8439990000	PARTS OF MACHINERY FOR MAKING AND FINISHING PAPER OR PAPERBOARD	0	0			
8440100000	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8440900000	PARTS FOR BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	0	0			
8441100000	CUTTING MACHINES OF ANY KIND, FOR THE PAPER INDUSTRY	0	0			
8441200000	MACHINES FOR MAKING BAGS, SACKS OR ENVELOPES, FOR THE PAPER INDUSTRY	0	0			
8441300000	MACHINES FOR MAKING CARTONS, BOXES, CASES, TUBES, DRUMS OR SIMILAR CONTAINERS, OTHER THAN BY MOULDING, FOR THE PAPER INDUSTRY	0	0			
8441400000	MACHINES FOR MOULDING ARTICLES IN PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441800000	OTHER MACHINES FOR WORKING PAPER PULP, PAPER OR PAPERBOARD, FOR THE PAPER INDUSTRY	0	0			
8441900000	PARTS FOR MACHINERY OF HEADING 84.41, FOR THE PAPER INDUSTRY	0	0			
8442301000	PHOTOTYPESETTING AND COMPOSING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8442302000	MACHINERY, APPARATUS AND EQUIPMENT FOR TYPE-SETTING OR COMPOSING BY OTHER PROCESSES, WITH OR WITHOUT FOUNDING DEVICE	0	0			
8442309000	MACHINERY, APPARATUS AND EQUIPMENT FOR PREPARING OR MAKING, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS	0	0			
8442400000	PARTS OF APPARATUS OF SUBHEADINGS 8442.10, 8442.20 AND 8442.30	0	0			
8442501000	PRINTING TYPE	0	0			
8442509000	PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES	0	0			
8443110000	OFFSET PRINTING MACHINERY, REEL FED	0	0			
8443120000	OFFSET PRINTING MACHINERY, SHEET FED, OFFICE TYPE USING SHEETS WITH ONE SIDE NOT EXCEEDING 22 CM AND THE OTHER SIDE NOT EXCEEDING 36 CM IN THE UNFOLDED STATE	0	0			
8443130000	OTHER MACHINERY FOR OFFSET PRINTING	0	0			
8443140000	LETTERPRESS PRINTING MACHINERY, REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443150000	LETTERPRESS PRINTING MACHINERY, OTHER THAN REEL FED, EXCLUDING FLEXOGRAPHIC PRINTING	0	0			
8443160000	FLEXOGRAPHIC PRINTING MACHINERY	0	0			
8443170000	GRAVURE PRINTING MACHINERY	0	0			
8443191000	IMPRINTING MACHINERY	0	0			
8443199000	OTHER PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42;	0	0			
8443310000	MACHINES WHICH PERFORM TWO OR MORE OF THE FOLLOWING FUNCTIONS: PRINTING, COPYING OR FACSIMILE TRANSMISSION, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			
8443320000	OTHER PRINTING, COPYING OR FACSIMILE MACHINERY, CAPABLE OF CONNECTING TO AN AUTOMATIC DATA PROCESSING MACHINE OR TO A NETWORK	0	0			
8443391000	INK-JET PRINTING MACHINES	0	0			
8443392000	FACSIMILE MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8443399000	OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8443910000	PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42	0	0			
8443990000	OTHER PARTS AND ACCESSORIES OF PRINTING MACHINERY USED FOR PRINTING BY PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OF OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED	0	0			
8444000000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	0	0			
8445110000	CARDING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445120000	COMBING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445130000	DRAWING OR ROVING MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445191000	COTTON GINS	0	0			
8445199000	OTHER MACHINES FOR PREPARING TEXTILE MATERIALS	0	0			
8445200000	TEXTILE SPINNING MACHINES	0	0			
8445300000	TEXTILE DOUBLING OR TWISTING MACHINES	0	0			
8445400000	TEXTILE WINDING (INCLUDING WEFT-WINDING) OR REELING MACHINES	0	0			
8445900000	MACHINES FOR PRODUCING TEXTILE YARNS AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON MACHINES OF HEADING 84.46 OR 84.47.	0	0			
8446100000	LOOMS FOR WEAVING FABRICS OF A WIDTH NOT EXCEEDING 30 CM	0	0			
8446210000	POWER LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLE TYPE	0	0			
8446290000	OTHER SHUTTLE-TYPE LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, OTHER THAN POWER LOOMS	0	0			
8446300000	LOOMS FOR WEAVING FABRICS OF A WIDTH EXCEEDING 30 CM, SHUTTLELESS TYPE	0	0			
8447110000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER NOT EXCEEDING 165 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8447120000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER EXCEEDING 165 MM	0	0			
8447201000	FLAT KNITTING MACHINES, FOR DOMESTIC USE	17	0			
8447202000	FLAT KNITTING MACHINES, OTHER THAN FOR DOMESTIC USE	0	0			
8447203000	STITCH-BONDING MACHINES	0	0			
8447900000	MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING	0	0			
8448110000	DOBBIES AND JACQUARDS; CARD REDUCING, PUNCHING AND COPYING MACHINES; ASSEMBLING MACHINES FOR USE THEREWITH	0	0			
8448190000	OTHER MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47	0	0			
8448200000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.44 OR OF THEIR AUXILIARY MACHINERY	0	0			
8448310000	CARD CLOTHING FOR MACHINES OF HEADING 84.45	0	0			
8448321000	PARTS AND ACCESSORIES OF COTTON GINS	0	0			
8448329000	OTHER PARTS AND ACCESSORIES OF MACHINES FOR PREPARING TEXTILES, OTHER THAN CARD CLOTHING	0	0			
8448330000	SPINDLES, SPINDLE FLYERS, SPINNING RINGS AND RING TRAVELLERS	0	0			
8448390000	OTHER PARTS AND ACCESSORIES OF HEADING 84.45 OR THEIR AUXILIARY MACHINERY	0	0			
8448420000	REEDS FOR LOOMS, HEALDS AND HEALD-FRAMES	0	0			
8448490000	OTHER PARTS AND ACCESSORIES OF LOOMS OR OF THEIR AUXILIARY MACHINERY	0	0			
8448510000	SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8448590000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.47 OR OF THEIR AUXILIARY MACHINERY, OTHER THAN SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8449001000	MACHINERY; BLOCKS FOR MAKING HATS	0	0			
8449009000	PARTS OF MACHINERY OF HEADING 84.49	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8450110000	FULLY AUTOMATIC WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	5			
8450120000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG, WITH BUILT-IN CENTRIFUGAL DRIER	17	10			
8450190000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	10			
8450200000	WASHING MACHINES, EACH OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8450900000	PARTS OF WASHING MACHINES	0	0			
8451100000	DRY-CLEANING MACHINES	0	0			
8451210000	DRYING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	0	0			
8451290000	OTHER DRYING MACHINES, EXCLUDING MACHINES OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8451300000	IRONING MACHINES AND PRESSES (INCLUDING FUSING PRESSES)	0	0			
8451401000	WASHING MACHINES FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451409000	BLEACHING OR DYEING MACHINES, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451500000	MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451800000	OTHER MACHINERY (OTHER THAN MACHINES OF HEADING 84.59) FOR CLEANING, WRINGING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM	0	0			
8451900000	PARTS OF MACHINERY OF HEADING 84.51	0	0			
8452101000	MACHINE HEADS OF DOMESTIC SEWING MACHINES	17	5			
8452102000	DOMESTIC SEWING MACHINES	17	10			
8452210000	AUTOMATIC SEWING UNITS	0	0			
8452290000	OTHER SEWING MACHINES	0	0			
8452300000	SEWING MACHINE NEEDLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8452400000	FURNITURE, BASES AND COVERS FOR SEWING MACHINES AND PARTS THEREOF	0	0			
8452900000	OTHER PARTS OF SEWING MACHINES	0	0			
8453100000	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER	0	0			
8453200000	MACHINERY FOR MAKING OR REPAIRING FOOTWEAR	0	0			
8453800000	MACHINERY FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES	0	0			
8453900000	PARTS OF MACHINERY OF HEADING 84.53	0	0			
8454100000	CONVERTERS, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454200000	INGOT MOULDS AND LADLES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454300000	CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454900000	PARTS OF MACHINERY OF HEADING 84.54	0	0			
8455100000	TUBE MILLS FOR METAL	0	0			
8455210000	HOT OR COMBINATION HOT AND COLD METAL-ROLLING MILLS	0	0			
8455220000	COLD METAL-ROLLING MILLS	0	0			
8455300000	ROLLS FOR METAL-ROLLING MILLS	0	0			
8455900000	OTHER PARTS OF METAL-ROLLING MILLS	0	0			
8456100000	MACHINE-TOOLS OPERATED BY LASER OR OTHER LIGHT OR PHOTON BEAM PROCESSES	0	0			
8456200000	MACHINE-TOOLS OPERATED BY ULTRASONIC PROCESSES	0	0			
8456300000	MACHINE-TOOLS OPERATED BY ELECTRO-DISCHARGE PROCESSES	0	0			
8456900000	OTHER MACHINE-TOOLS FOR REMOVING MATERIAL OPERATED BY ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC BEAM OR PLASMA ARC PROCESSES	0	0			
8457100000	MACHINING CENTRES, FOR WORKING METAL	0	0			
8457200000	SINGLE-STATION MACHINES, FOR WORKING METAL	0	0			
8457300000	MULTI-STATION MACHINES, FOR WORKING METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8458111000	HORIZONTAL, UNIVERSAL PARALLEL, NUMERICALLY CONTROLLED LATHES	0	0			
8458112000	HORIZONTAL, TURRET, NUMERICALLY CONTROLLED LATHES	0	0			
8458119000	OTHER HORIZONTAL, NUMERICALLY CONTROLLED LATHES	0	0			
8458191000	OTHER HORIZONTAL, UNIVERSAL PARALLEL LATHES	0	0			
8458192000	OTHER HORIZONTAL, TURRET LATHES	0	0			
8458193000	OTHER HORIZONTAL, AUTOMATIC LATHES	0	0			
8458199000	OTHER HORIZONTAL LATHES	0	0			
8458910000	OTHER NUMERICALLY CONTROLLED LATHES, EXCLUDING HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8458990000	OTHER LATHES, EXCLUDING NUMERICALLY CONTROLLED HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8459101000	WAY-TYPE UNIT HEAD MACHINES FOR DRILLING METAL	0	0			
8459102000	WAY-TYPE UNIT HEAD MACHINES FOR BORING METAL	0	0			
8459103000	WAY-TYPE UNIT HEAD MACHINES FOR MILLING METAL	0	0			
8459104000	WAY-TYPE UNIT HEAD MACHINES FOR THREADING OR TAPPING METAL	0	0			
8459210000	OTHER DRILLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8459290000	DRILLING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8459310000	OTHER BORING/MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459390000	OTHER BORING/MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459400000	OTHER BORING MACHINES FOR METAL	0	0			
8459510000	MILLING MACHINES FOR METAL, KNEE-TYPE, NUMERICALLY CONTROLLED	0	0			
8459590000	MILLING MACHINES FOR METAL, KNEE-TYPE, NOT NUMERICALLY CONTROLLED	0	0			
8459610000	OTHER MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8459690000	OTHER MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459700000	OTHER THREADING MACHINES FOR METALS	0	0			
8460110000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460190000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460210000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460290000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0,01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460310000	SHARPENING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460390000	SHARPENING MACHINES, FOR METAL OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460400000	HONING OR LAPPING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460901000	GRINDING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460909000	OTHER MACHINES FOR DEBURRING, SHARPENING, GRINDING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461200000	SHAPING OR SLOTTING MACHINES	0	0			
8461300000	BROACHING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461400000	GEAR-CUTTING OR GEAR-FINISHING MACHINES FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461500000	SAWING OR CUTTING-OFF MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8461901000	PLANING MACHINES	0	0			
8461909000	OTHER MACHINE-TOOLS FOR REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462101000	POWER HAMMERS AND HAMMERING MACHINES, FOR WORKING METAL	0	0			
8462102100	PRESSES FOR FORGING OR STAMPING METAL	0	0			
8462102900	OTHER METAL STAMPING OR FORGING MACHINES, EXCLUDING PRESSES	0	0			
8462210000	ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES (INCLUDING PRESSES), NUMERICALLY CONTROLLED	0	0			
8462291000	PRESSES FOR ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING	0	0			
8462299000	OTHER ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES	0	0			
8462310000	SHEARING MACHINES (INCLUDING PRESSES), OTHER THAN COMBINED PUNCHING AND SHEARING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462391000	HYDRAULIC PRESSES FOR SHEARING METAL, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462399000	OTHER METAL-SHEARING MACHINES, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462410000	PUNCHING OR NOTCHING MACHINES (INCLUDING PRESSES), INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462491000	OTHER HYDRAULIC PRESSES FOR PUNCHING OR NOTCHING METAL OR METAL CARBIDES, NOT NUMERICALLY CONTROLLED	0	0			
8462499000	OTHER PUNCHING OR NOTCHING MACHINES, INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8462910000	OTHER HYDRAULIC PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462990000	OTHER PRESSES, EXCLUDING HYDRAULIC PRESSES, FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8463101000	DRAW-BENCHES FOR FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463109000	OTHER DRAW-BENCHES FOR BARS, TUBES, PROFILES, WIRE OR SIMILAR ITEMS OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463200000	THREAD-ROLLING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463300000	MACHINES FOR WORKING WIRE OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463901000	RIVETING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463909000	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL	0	0			
8464100000	SAWS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8464200000	MACHINE-TOOLS FOR GRINDING OR POLISHING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR GLASS	0	0			
8464900000	OTHER MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8465100000	MACHINE-TOOLS WHICH CARRY OUT DIFFERENT TYPES OF MACHINING OPERATIONS WITHOUT TOOL CHANGE BETWEEN SUCH OPERATIONS, FOR WORKING WOOD, CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465911000	SAWING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465919100	CIRCULAR SAWING MACHINES	0	0			
8465919200	BAND SAWING MACHINES	0	0			
8465919900	OTHER SAWING MACHINES, EXCLUDING NUMERICALLY CONTROLLED, CIRCULAR AND BAND SAWING MACHINES	0	0			
8465921000	PLANING MACHINES; MILLING OR MOULDING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465929000	OTHER PLANING MACHINES; MILLING OR MOULDING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465931000	GRINDING, SANDING OR POLISHING MACHINES, NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8465939000	OTHER GRINDING, SANDING OR POLISHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465941000	BENDING OR ASSEMBLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465949000	OTHER BENDING OR ASSEMBLING MACHINES	0	0			
8465951000	DRILLING OR MORTISING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465959000	OTHER DRILLING OR MORTISING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465960000	SPLITTING, SLICING OR PARING MACHINES FOR WOOD CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465991000	MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS, NUMERICALLY CONTROLLED	0	0			
8465999000	OTHER MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8466100000	TOOLHOLDERS AND SELF-OPENING DIEHEADS, FOR MACHINE-TOOLS	0	0			
8466200000	WORK HOLDERS, FOR MACHINE-TOOLS	0	0			
8466300000	DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS	0	0			
8466910000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINE-TOOLS OF HEADING 84.64	0	0			
8466920000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.65	0	0			
8466930000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.61	0	0			
8466940000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.62 AND 84.63	0	0			
8467111000	DRILLING MACHINES, BORING MACHINES AND SIMILAR MACHINES, PNEUMATIC, ROTARY (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467112000	ROTARY PNEUMATIC TOOLS, FOR INSERTING AND EXTRACTING SCREWS, BOLTS AND NUTS, FOR WORKING IN THE HAND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8467119000	OTHER ROTARY PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467191000	PNEUMATIC TAMPING MACHINES AND ROADROLLERS, FOR WORKING IN THE HAND	0	0			
8467192000	PNEUMATIC CONCRETE VIBRATORS, FOR WORKING IN THE HAND	0	0			
8467199000	OTHER PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND, EXCLUDING ROTARY	0	0			
8467210000	DRILLS OF ALL KINDS, INCLUDING ROTARY PERCUSSION DRILLS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467220000	SAWS, INCLUDING CHAINSAWS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467290000	OTHER TOOLS WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467810000	CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467891000	SAWS, OTHER THAN CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467899000	OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467910000	PARTS OF CHAINSAWS, FOR WORKING IN THE HAND	0	0			
8467920000	PARTS OF PNEUMATIC TOOLS, FOR WORKING IN THE HAND	0	0			
8467990000	PARTS OF OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8468100000	HAND-HELD BLOW PIPES	0	0			
8468201000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING	0	0			
8468209000	OTHER MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING, NOT GAS-OPERATED	0	0			
8468800000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING	0	0			
8468900000	PARTS OF MACHINERY AND APPARATUS OF HEADING 84.68	0	0			
8469001000	ELECTRIC TYPEWRITERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8469009000	OTHER TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES	0	0			
8470100000	ELECTRONIC CALCULATORS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF ELECTRIC POWER AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS	0	0			
8470210000	OTHER ELECTRONIC CALCULATORS, INCORPORATING A PRINTING DEVICE	0	0			
8470290000	OTHER ELECTRONIC CALCULATING MACHINES, OTHER THAN THOSE INCORPORATING A PRINTING DEVICE	0	0			
8470300000	OTHER CALCULATORS, NOT ELECTRONIC	0	0			
8470500000	CASH REGISTERS	0	0			
8470901000	FRANKING MACHINES	0	0			
8470902000	TICKET-ISSUING MACHINES	0	0			
8470909000	POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES, WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE	0	0			
8471300000	PORTABLE AUTOMATIC DATA-PROCESSING MACHINES, WEIGHING NOT MORE THAN 10 KG, CONSISTING OF AT LEAST A CENTRAL PROCESSING UNIT, A KEYBOARD AND A DISPLAY	0	0			
8471410000	AUTOMATIC DATA-PROCESSING MACHINES, CONTAINING IN THE SAME HOUSING AT LEAST A CENTRAL PROCESSING UNIT AND AN INPUT AND OUTPUT UNIT, WHETHER OR NOT COMBINED	0	0			
8471490000	AUTOMATIC DATA-PROCESSING MACHINES, PRESENTED IN THE FORM OF SYSTEMS	0	0			
8471500000	PROCESSING UNITS, OTHER THAN THOSE OF SUBHEADING 8471.41 OR 8471.49, WHETHER OR NOT CONTAINING IN THE SAME HOUSING ONE OR TWO OF THE FOLLOWING TYPES OF UNIT: STORAGE UNIT, INPUT UNIT AND OUTPUT UNIT	0	0			
8471602000	KEYBOARDS, X-Y COORDINATE INPUT DEVICES	0	0			
8471609000	OTHER INPUT OR OUTPUT UNITS, WHETHER OR NOT CONTAINING STORAGE UNITS IN THE SAME HOUSING	0	0			
8471700000	STORAGE UNITS	0	0			
8471800000	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8471900000	OTHER AUTOMATIC DATA PROCESSING MACHINES OF HEADING 84.71	0	0			
8472100000	HECTOGRAPH OR STENCIL DUPLICATING MACHINES	0	0			
8472300000	MACHINES FOR SORTING OR FOLDING MAIL OR FOR INSERTING MAIL IN ENVELOPES OR WRAPPERS, MACHINES FOR OPENING, CLOSING OR SEALING MAIL AND MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS	0	0			
8472901000	MACHINES FOR SORTING OR COUNTING COINS OR BANK NOTES	0	0			
8472902000	AUTOMATIC BANKNOTE DISPENSERS	0	0			
8472903000	MACHINES TO AUTHENTICATE CHEQUES	0	0			
8472904000	PERFORATING OR STAPLING MACHINES	0	0			
8472905000	AUTOMATIC TELLER MACHINES	0	0			
8472909000	OTHER OFFICE MACHINES AND EQUIPMENT	0	0			
8473100000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.69	0	0			
8473210000	PARTS AND ACCESSORIES OF THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473290000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.70 OTHER THAN THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473300000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.71	0	0			
8473401000	PARTS AND ACCESSORIES OF THE DUPLICATING MACHINES OF HEADING 84.72	0	0			
8473409000	OTHER PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.72	0	0			
8473500000	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF TWO OR MORE OF THE HEADINGS 84.69 TO 84.72	0	0			
8474101000	FOUNDRY STRIPPING AND SCREENING MACHINES	0	0			
8474102000	VIBRATING SCREENS	0	0			
8474109000	OTHER MACHINERY FOR SORTING, SCREENING, SEPARATING OR WASHING, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474201000	ROTARY CONE CRUSHERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8474202000	IMPACT GRINDING MACHINES	0	0			
8474203000	RING MILLS	0	0			
8474209000	OTHER MACHINERY FOR CRUSHING OR GRINDING, STONE OR OTHER SUBSTANCES IN SOLID FORM	0	0			
8474311000	CONCRETE OR MORTAR MIXERS, WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474319000	OTHER CONCRETE OR MORTAR MIXERS, EXCLUDING THOSE WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474320000	MACHINERY FOR MIXING MINERAL SUBSTANCES WITH BITUMEN	0	0			
8474391000	SPECIAL MACHINERY FOR THE CERAMICS INDUSTRY	0	0			
8474392000	FOUNDRY SAND MIXERS	0	0			
8474399000	OTHER MACHINERY FOR MIXING OR KNEADING EARTH, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474801000	MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING CERAMIC PASTES	0	0			
8474802000	MACHINES FOR FORMING FOUNDRY MOULDS OF SAND	0	0			
8474803000	MACHINES FOR SHAPING PREFABRICATED CONCRETE ARTICLES	0	0			
8474809000	OTHER MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, PLASTER OR OTHER MINERAL SUBSTANCES IN POWDER OR PASTE FORM	0	0			
8474900000	PARTS OF MACHINERY OF HEADING 84.74	0	0			
8475100000	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES	0	0			
8475210000	MACHINES FOR MAKING OPTICAL FIBRES AND PREFORMS THEREOF	0	0			
8475290000	OTHER MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	0	0			
8475900000	PARTS OF THE MACHINES OF HEADING 84.75	0	0			
8476210000	AUTOMATIC BEVERAGE-VENDING MACHINES, INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
8476290000	OTHER AUTOMATIC BEVERAGE-VENDING MACHINES	0	0			
8476810000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476890000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES	0	0			
8476900000	PARTS OF THE MACHINES OF HEADING 84.76	0	0			
8477100000	INJECTION-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477200000	EXTRUDERS FOR RUBBER OR PLASTIC	0	0			
8477300000	BLOW-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477400000	VACUUM-MOULDING MACHINES AND OTHER THERMOFORMING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477510000	OTHER MACHINERY FOR MOULDING OR RETREADING PNEUMATIC TYRES OR FOR MOULDING OR FORMING INNER TUBES	0	0			
8477591000	HYDRAULIC PRESSES FOR COMPRESSION-MOULDING OF RUBBER OR PLASTIC	0	0			
8477599000	OTHER MACHINERY FOR MOULDING OR FORMING RUBBER OR PLASTIC	0	0			
8477800000	OTHER MACHINERY FOR MANUFACTURING RUBBER OR PLASTIC PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8477900000	PARTS OF MACHINERY FOR WORKING RUBBER OR PLASTIC OR FOR MANUFACTURING PRODUCTS FROM THESE MATERIALS	0	0			
8478101000	MACHINERY FOR APPLYING FILTERS TO CIGARETTES	0	0			
8478109000	OTHER MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8478900000	PARTS OF MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479100000	MACHINERY FOR CIVIL ENGINEERING, BUILDING OR THE LIKE	0	0			
8479201000	MACHINERY FOR THE EXTRACTION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8479209000	MACHINERY FOR THE PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479300000	PRESSES FOR MAKING PARTICLEBOARD OR FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS AND OTHER MACHINERY FOR TREATING WOOD OR CORK	0	0			
8479400000	ROPE OR CABLE-MAKING MACHINES	0	0			
8479500000	INDUSTRIAL ROBOTS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479600000	EVAPORATIVE AIR COOLERS	0	0			
8479810000	MACHINERY FOR WORKING METAL, INCLUDING ELECTRIC WIRE COIL-WINDERS	0	0			
8479820000	MIXING, KNEADING, CRUSHING, GRINDING, SCREENING, SIFTING, HOMOGENISING, EMULSIFYING OR STIRRING MACHINES	0	0			
8479891000	MACHINERY FOR THE SOAP INDUSTRY	0	0			
8479892000	AIR HUMIDIFIERS AND DEHUMIDIFIERS (OTHER THAN THE MACHINES OF HEADING 84.15 OR 84.24)	0	0			
8479893000	PUMP-TYPE AUTOMATIC MACHINE GREASERS	0	0			
8479894000	MACHINERY FOR THE MAINTENANCE OF PIPELINES AND THE LIKE	0	0			
8479895000	POWERED WINDSCREEN WIPING MECHANISMS	0	0			
8479898000	PRESSES	0	0			
8479899000	OTHER MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8479900000	PARTS OF MACHINERY OF HEADING 84.79	0	0			
8480100000	MOULDING BOXES FOR METAL FOUNDRY	0	0			
8480200000	MOULD BASES	0	0			
8480300000	MOULDING PATTERNS	0	0			
8480410000	MOULDS FOR METAL OR METAL CARBIDES, FOR INJECTION OR COMPRESSION MOULDING	0	0			
8480490000	OTHER MOULDS FOR METAL OR METAL CARBIDES	0	0			
8480500000	MOULDS FOR GLASS	0	0			
8480600000	MOULDS FOR MINERAL MATERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8480711000	MOULDS FOR INJECTION OR COMPRESSION MOULDING OF PARTS OF SAFETY RAZORS, OF RUBBER OR PLASTIC	0	0			
8480719000	OTHER MOULDS FOR INJECTION OR COMPRESSION MOULDING OF RUBBER OR PLASTIC	0	0			
8480790000	OTHER MOULDS FOR RUBBER OR PLASTIC	0	0			
8481100010	PRESSURE-REDUCING VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481100090	OTHER PRESSURE-REDUCING VALVES	17	5			
8481200010	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481200090	OTHER VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	0	0			
8481300010	CHECK (NON-RETURN) VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481300090	OTHER CHECK (NON-RETURN) VALVES	17	10			
8481400010	SAFETY OR RELIEF VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481400090	OTHER SAFETY OR RELIEF VALVES	0	0			
8481801000	TAPS FOR DOMESTIC USE	0	0			
8481802000	"CHRISTMAS TREE" VALVES	9	7			
8481803000	VALVES FOR TYRES	0	0			
8481804000	SPHERICAL VALVES	9	5			
8481805100	GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM, FOR PRESSURES OF 13,8 MPA OR MORE	0	0			
8481805900	OTHER GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481806000	OTHER GATE VALVES	0	0			
8481807000	GLOBE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481808000	AUTOMATIC VALVES AND THEIR ELECTRICAL CONTROLS USED EXCLUSIVELY TO AUTOMATE THE OPERATION OF INSTALLATIONS, MACHINERY AND MECHANICAL APPLIANCES	0	0			
8481809100	DISPENSING VALVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8481809900	OTHER TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS	0	0			
8481901000	BODIES FOR "CHRISTMAS TREE" VALVES	0	0			
8481909000	OTHER PARTS OF TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	0	0			
8482100000	BALL BEARINGS	0	0			
8482200000	TAPERED ROLLER BEARINGS, INCLUDING CONE AND TAPERED ROLLER ASSEMBLIES	0	0			
8482300000	SPHERICAL ROLLER BEARINGS	0	0			
8482400000	NEEDLE ROLLER BEARINGS	0	0			
8482500000	CYLINDRICAL ROLLER BEARINGS	0	0			
8482800000	OTHER ROLLER BEARINGS, INCLUDING COMBINED BALL/ROLLER BEARINGS	0	0			
8482910000	BALLS, NEEDLES AND ROLLERS, OF BEARINGS	0	0			
8482990000	OTHER PARTS OF BEARINGS	0	0			
8483101000	TRANSMISSION SHAFTS (INCLUDING CAMSHAFTS AND CRANKSHAFTS) AND CRANKS, FOR AIRCRAFT ENGINES	9	0			
8483109100	CRANKSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109200	CAMSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109300	FLEXIBLE SHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109900	OTHER TRANSMISSION SHAFTS AND CRANKS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	0	0			
8483200000	BEARING HOUSINGS, INCORPORATING BALL OR ROLLER BEARINGS	0	0			
8483301000	BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS, FOR AIRCRAFT ENGINES	9	0			
8483309000	OTHER BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS	0	0			
8483403000	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS; BALL OR ROLLER SCREWS, FOR AIRCRAFT ENGINES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8483409100	GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	0	0			
8483409200	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8483409900	OTHER TRANSMISSION ELEMENTS BALL OR ROLLER SCREWS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8483500000	FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS	9	10			
8483601000	CLUTCHES	0	0			
8483609000	SHAFT COUPLINGS, INCLUDING UNIVERSAL JOINTS	0	0			
8483904000	TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY	9	5			
8483909000	OTHER PARTS OF THE DRIVING ELEMENTS OF HEADING 84.83	9	5			
8484100000	GASKETS OF COMPOSITE MATERIALS	9	10			
8484200000	MECHANICAL SEALS	9	10			
8484900000	SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	9	10			
8486100000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS	0	0			
8486200000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR ELECTRONIC INTEGRATED CIRCUITS	0	0			
8486300000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	0	0			
8486400000	MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER	0	0			
8486900000	PARTS AND ACCESSORIES OF MACHINES AND APPARATUS OF HEADING 84.86	0	0			
8487100000	SHIPS' OR BOATS' PROPELLERS AND BLADES THEREFOR	0	0			
8487901000	NON-AUTOMATIC LUBRICATORS	0	0			
8487902000	SEAL RINGS (SEALS OR RETAINERS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8487909000	OTHER MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8501101000	MOTORS FOR TOYS, OF AN OUTPUT NOT EXCEEDING 37,5 W	9	0			
8501102000	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109100	DC MOTORS OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109200	AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501109300	AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 37,5 W	0	0			
8501201100	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501201900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202100	UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501311000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501312000	OTHER DC MOTORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501313000	DC GENERATORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501321000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501322100	OTHER MOTORS, OF AN OUTPUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501322900	OTHER MOTORS, OF AN OUTPUT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501324000	DC GENERATORS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8501331000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501332000	OTHER DC MOTORS, OF AN OUTPUT EXCEEDING 75 W BUT NOT EXCEEDING 375 KW	0	0			
8501333000	DC GENERATORS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501341000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 KW	0	0			
8501342000	OTHER DC MOTORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501343000	DC GENERATORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501401100	OTHER AC MOTORS, SINGLE-PHASE, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 W	0	0			
8501401900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 375 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501511000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8501519000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501521000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 7,5 KW	0	0			
8501522000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 7,5 KW BUT NOT EXCEEDING 18,5 KW	0	0			
8501523000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 18,5 KW BUT NOT EXCEEDING 30 KW	0	0			
8501524000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 30 KW BUT NOT EXCEEDING 75 KW	0	0			
8501530000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 75 KW	0	0			
8501611000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT NOT EXCEEDING 18,5 KVA	0	0			
8501612000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 18,5 KVA BUT NOT EXCEEDING 30 KVA	0	0			
8501619000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 30 KVA BUT NOT EXCEEDING 75 KVA	0	0			
8501620000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8501630000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 375 KVA BUT NOT EXCEEDING 750 KVA	0	0			
8501640000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 750 KVA	0	0			
8502111000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502119000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502121000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8502129000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502131000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502139000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502201000	AC GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502209000	OTHER GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502310000	WIND-POWERED GENERATING SETS	0	0			
8502391000	OTHER AC GENERATING SETS	0	0			
8502399000	OTHER GENERATING SETS	0	0			
8502400000	ELECTRIC ROTARY CONVERTERS	0	0			
8503000000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	0			
8504100000	BALLASTS FOR DISCHARGE LAMPS OR TUBES	0	0			
8504211100	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 1 KVA	0	0			
8504211900	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT MORE THAN 10 KVA	0	0			
8504219000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 650 KVA	0	0			
8504221000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 650 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504229000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504230000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8504311000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 0,1 KVA	0	0			
8504319000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 0,1 KVA BUT NOT EXCEEDING 1 KVA	0	0			
8504321000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT EXCEEDING 10 KVA	0	0			
8504329000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 16 KVA	0	0			
8504330000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 16 KVA BUT NOT EXCEEDING 500 KVA	0	0			
8504341000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY MORE THAN 500 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504342000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504343000	ELECTRICAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504401000	UNINTERRUPTIBLE POWER SUPPLIES (UPS)	0	0			
8504402000	ELECTRONIC STARTERS	0	0			
8504409000	OTHER STATIC CONVERTERS	0	0			
8504501000	OTHER INDUCTORS FOR AN OPERATING VOLTAGE NOT EXCEEDING 260 V AND RATED CURRENT NOT EXCEEDING 30 A	0	0			
8504509000	OTHER INDUCTORS	0	0			
8504900000	PARTS OF ELECTRICAL TRANSFORMERS, STATIC CONVERTERS AND INDUCTORS	0	0			
8505110000	PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS, OF METAL	0	0			
8505191000	MAGNETIC STRIPS, OF RUBBER OR PLASTIC	0	0			
8505199000	OTHER MAGNETIC STRIPS, NOT OF RUBBER OR PLASTIC	0	0			
8505200000	ELECTROMAGNETIC COUPLINGS, CLUTCHES AND BRAKES	0	0			
8505901000	ELECTROMAGNETS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8505902000	CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES	0	0			
8505903000	ELECTROMAGNETIC LIFTING HEADS	0	0			
8505909000	PARTS OF HEADING 85.05	0	0			
8506101100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506101200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, "BUTTON"	9	0			
8506101900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE	9	10			
8506109100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506109200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, "BUTTON"	9	10			
8506109900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE	9	10			
8506301000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC DIOXIDE, CYLINDRICAL	9	0			
8506302000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE, "BUTTON"	9	0			
8506309000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE	9	0			
8506401000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, CYLINDRICAL	9	0			
8506402000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, "BUTTON"	9	0			
8506409000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE	9	0			
8506501000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, CYLINDRICAL	9	0			
8506502000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, "BUTTON"	9	0			
8506509000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM	9	0			
8506601000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, CYLINDRICAL	9	0			
8506602000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, "BUTTON"	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8506609000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC	9	0			
8506801000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, CYLINDRICAL	9	0			
8506802000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, "BUTTON"	9	0			
8506809000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8506900000	PARTS OF PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8507100000	LEAD-ACID ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR STARTING PISTON ENGINES	9	10			
8507200000	OTHER LEAD-ACID ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507300000	NICKEL-CADMIUM ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	0			
8507400000	NICKEL-IRON ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	5			
8507800000	OTHER ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507901000	CONTAINERS AND COVERS, FOR ELECTRIC ACCUMULATORS	9	10			
8507902000	SEPARATORS, FOR ELECTRIC ACCUMULATORS	9	10			
8507903000	PLATES, FOR ELECTRIC ACCUMULATORS	9	10			
8507909000	OTHER PARTS FOR ELECTRIC ACCUMULATORS	9	0			
8508110000	VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OF A POWER NOT EXCEEDING 1 500 W AND HAVING A DUST BAG OR OTHER RECEPTACLE CAPACITY NOT EXCEEDING 20 LITRES	9	10			
8508190000	OTHER VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8508600000	OTHER VACUUM CLEANERS, WITHOUT BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508700000	PARTS OF VACUUM CLEANERS	9	5			
8509401000	FOOD BLENDERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509409000	OTHER FOOD GRINDERS AND MIXERS; FRUIT OR VEGETABLE JUICE EXTRACTORS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509801000	FLOOR WAXERS (POLISHERS), WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509802000	KITCHEN WASTE DISPOSERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509809000	OTHER ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	7			
8509900000	PARTS OF ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08	9	5			
8510100000	SHAVERS, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510201000	MACHINES FOR CUTTING HAIR, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510202000	MACHINES FOR SHEARING, WITH BUILT-IN ELECTRIC MOTOR	0	0			
8510300000	HAIR-REMOVING APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510901000	CUTTER HEADS, COMB BLADES, CUTTER BLADES AND KNIFE BLADES FOR SHAVERS AND HAIR CLIPPERS	9	0			
8510909000	OTHER PARTS OF SHAVERS AND HAIR CLIPPERS	9	0			
8511101000	SPARK PLUGS, OF AIRCRAFT ENGINES	9	0			
8511109000	OTHER SPARK PLUGS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511201000	IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, FOR AIRCRAFT ENGINES	9	0			
8511209000	OTHER IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8511301000	DISTRIBUTORS; IGNITION COILS, FOR AIRCRAFT ENGINES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8511309100	DISTRIBUTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511309200	IGNITION COILS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511401000	STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511409000	OTHER STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511501000	OTHER GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511509000	OTHER GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511801000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511809000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511901000	PARTS OF MACHINERY AND EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511902100	CONTACT POINTS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511902900	DISTRIBUTOR CAPS AND ROTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	5			
8511903000	PARTS OF SPARK PLUGS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511909000	OTHER PARTS OF ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES	9	0			
8512100000	LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON BICYCLES	0	0			
8512201000	HEADLAMPS (OTHER THAN THE SEALED BEAM LAMP UNITS OF SUBHEADING 8539.10)	0	0			
8512209000	OTHER LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512301000	HORNS	0	0			
8512309000	OTHER SOUND SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512400000	WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8512901000	ARMS AND BLADES FOR WINDSCREEN WIPERS FOR MOTOR VEHICLES OR CYCLES	0	0			
8512909000	OTHER PARTS OF ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCEPT ARTICLES OF HEADING 85.39), ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8513101000	PORTABLE ELECTRIC SAFETY LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY	0	0			
8513109000	OTHER PORTABLE ELECTRIC LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY, EXCEPT SAFETY LAMPS (FOR MINERS AND SIMILAR WORKERS)	9	10			
8513900000	PARTS OF PORTABLE ELECTRIC SAFETY LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY	9	0			
8514100000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, RESISTANCE HEATED (INDIRECT HEATING)	0	0			
8514200000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514301000	OTHER ARC FURNACES	0	0			
8514309000	OTHER FURNACES AND OVENS, EXCEPT RESISTANCE-HEATED, INDUCTION OR DIELECTRIC LOSS, AND ARC	0	0			
8514400000	OTHER EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514900000	PARTS OF THE EQUIPMENT OF HEADING 85.04	0	0			
8515110000	ELECTRIC SOLDERING IRONS AND GUNS	0	0			
8515190000	OTHER ELECTRIC MACHINES AND APPARATUS FOR BRAZING OR SOLDERING	0	0			
8515210000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515290000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515310000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8515390000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515801000	MACHINES AND APPARATUS FOR ULTRASONIC SOLDERING	0	0			
8515809000	OTHER MACHINES AND APPARATUS FOR SOLDERING; MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	0	0			
8515900000	PARTS OF MACHINES AND APPARATUS FOR SOLDERING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS	0	0			
8516100000	ELECTRIC WATER HEATERS AND IMMERSION HEATERS	9	10			
8516210000	STORAGE HEATING RADIATORS, ELECTRIC SPACE HEATING APPARATUS, FLOOR HEATING APPARATUS OR SIMILAR APPARATUS	9	10			
8516291000	ELECTRIC STOVES FOR SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516299000	OTHER ELECTRIC SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516310000	ELECTRIC HAIR DRYERS	9	10			
8516320000	OTHER ELECTRO-THERMIC HAIRDRESSING APPARATUS	9	10			
8516330000	ELECTRIC HAND-DRYING APPARATUS	9	5			
8516400000	ELECTRIC SMOOTHING IRONS	9	10			
8516500000	MICROWAVE OVENS	9	0			
8516601000	OVENS, ELECTRIC	9	10			
8516602000	COOKERS, ELECTRIC	9	10			
8516603000	ELECTRIC HEATERS, GRILLERS AND ROASTERS	9	10			
8516710000	ELECTRO-THERMIC APPLIANCES FOR MAKING COFFEE OR TEA	9	10			
8516720000	ELECTRIC TOASTERS	9	5			
8516790000	OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE	9	7			
8516800000	ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45	0	0			
8516900000	PARTS OF THE MACHINES OF HEADING 85.16	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8517110000	LINE TELEPHONE SETS WITH CORDLESS HANDSETS	0	0			
8517120000	TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS	0	0			
8517180000	OTHER TELEPHONES	0	0			
8517610000	BASE STATIONS	0	0			
8517621000	AUTOMATIC TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	0	0			
8517622000	TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS	0	0			
8517629000	OTHER MACHINES FOR THE RECEPTION, CONVERSION AND TRANSMISSION OR REGENERATION OF VOICE, IMAGES OR OTHER DATA, INCLUDING SWITCHING AND ROUTING APPARATUS	0	0			
8517691000	VIDEOPHONES	0	0			
8517692000	RECEPTION APPARATUS FOR RADIO-TELEPHONY OR RADIO-TELEGRAPHY	0	0			
8517699000	OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8517700000	PARTS OF TELEPHONES AND OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8518100000	MICROPHONES AND STANDS THEREFOR	0	0			
8518210000	SINGLE LOUDSPEAKERS, MOUNTED IN THEIR ENCLOSURES	0	0			
8518220000	MULTIPLE LOUDSPEAKERS, MOUNTED IN THE SAME ENCLOSURE	0	0			
8518290000	OTHER LOUDSPEAKERS	0	0			
8518300000	HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE	0	0			
8518400000	AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	0	0			
8518500000	ELECTRIC SOUND AMPLIFIER SETS	0	0			
8518901000	CONES, DIAPHRAGMS, YOKES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8518909000	PARTS OF MICROPHONES AND STANDS THEREFOR, LOUDSPEAKERS, HEADPHONES AND EARPHONES, AUDIO-FREQUENCY ELECTRIC AMPLIFIERS, ELECTRIC SOUND AMPLIFIER SETS	9	5			
8519200000	APPARATUS OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY OTHER MEANS OF PAYMENT OF SOUND RECORDING APPARATUS SOUND REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	5			
8519301000	TURNTABLES (RECORD-DECKS) WITH AUTOMATIC RECORD CHANGING MECHANISM	9	0			
8519309000	OTHER TURNTABLES	9	0			
8519500000	TELEPHONE ANSWERING MACHINES	9	0			
8519811000	CASSETTE-PLAYERS	9	0			
8519812000	REPRODUCING APPARATUS FOR OPTICAL READING SYSTEMS	9	0			
8519819000	OTHER APPARATUS USING A MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIUM	9	10			
8519891000	RECORD-PLAYERS	9	0			
8519899000	OTHER SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	10			
8521100000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, MAGNETIC-TAPE TYPE	9	0			
8521901000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, OF A KIND USED FOR RECORDING COMPACT DISCS	9	0			
8521909000	OTHER SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER	9	0			
8522100000	PICK-UP CARTRIDGES	9	0			
8522902000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	5			
8522903000	UNMOUNTED SAPPHIRES AND DIAMONDS FOR STYLI, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	0			
8522904000	REPRODUCING MECHANISMS FOR OPTICAL READING SYSTEMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8522905000	CASSETTE-TYPE REPRODUCING MECHANISMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522909000	OTHER PARTS AND ACCESSORIES, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8523210000	CARDS INCORPORATING A MAGNETIC STRIPE	0	0			
8523291000	MAGNETIC DISCS	0	0			
8523292100	MAGNETIC TAPES, UNRECORDED, OF A WIDTH NOT EXCEEDING 4 MM	0	0			
8523292200	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM	0	0			
8523292300	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 6,5 MM	0	0			
8523293110	MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293190	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM	9	0			
8523293210	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293290	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6,5 MM	9	0			
8523293310	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293390	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6,5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	9	0			
8523299000	OTHER MAGNETIC MEDIA	0	0			
8523401000	OPTICAL MEDIA, UNRECORDED	0	0			
8523402100	OPTICAL MEDIA, RECORDED, FOR REPRODUCING SOUND	0	0			
8523402200	OPTICAL MEDIA, RECORDED, FOR REPRODUCING IMAGE OR IMAGE AND SOUND	0	0			
8523402900	OTHER OPTICAL MEDIA, RECORDED	0	0			
8523510000	SOLID-STATE NON-VOLATILE STORAGE DEVICES	0	0			
8523520000	"SMART CARDS"	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8523591000	PROXIMITY CARDS AND TAGS	0	0			
8523599000	OTHER SEMICONDUCTOR MEDIA	0	0			
8523801000	DISCS (BLANK OR RECORDED), TAPES, FILMS AND OTHER PREPARED MATRICES AND MASTERS	0	0			
8523802110	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, UNRECORDED	0	0			
8523802120	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, RECORDED	9	0			
8523802910	OTHER DISCS FOR RECORD-PLAYERS, UNRECORDED	0	0			
8523802920	OTHER DISCS FOR RECORD-PLAYERS, RECORDED	9	10			
8523803000	OTHER MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8523809000	OTHER MEDIA, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8525501000	TRANSMISSION APPARATUS FOR RADIO BROADCASTING	0	0			
8525502000	TRANSMISSION APPARATUS FOR TELEVISION	0	0			
8525601000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR RADIO BROADCASTING	0	0			
8525602000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR TELEVISION	0	0			
8525801000	TELEVISION CAMERAS	0	0			
8525802000	DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	0	0			
8526100000	RADAR APPARATUS	0	0			
8526910000	RADIO NAVIGATIONAL AID APPARATUS	0	0			
8526920000	RADIO REMOTE CONTROL APPARATUS	0	0			
8527120000	POCKET-SIZE RADIO CASSETTE-PLAYERS	9	10			
8527130000	OTHER APPARATUS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	10			
8527190000	OTHER RADIO-BROADCAST RECEIVERS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8527210000	RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527290000	OTHER RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES	9	10			
8527910000	RADIO-BROADCAST RECEIVERS, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527920000	RADIO-BROADCAST RECEIVERS, NOT COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	9	10			
8527990000	OTHER RADIO-BROADCAST RECEIVERS	9	0			
8528410000	CATHODE RAY TUBE MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528490000	CATHODE RAY TUBE MONITORS	9	10			
8528510000	OTHER MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528590000	OTHER MONITORS	9	10			
8528610000	PROJECTORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528690000	OTHER PROJECTORS	9	0			
8528710000	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN	9	5			
8528720000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, COLOUR	9	5			
8528730000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, BLACK AND WHITE OR OTHER MONOCHROME	9	10			
8529101000	FERRITE AERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8529102000	SATELLITE DISHES	0	0			
8529109000	OTHER AERIALS AND AERIAL RELECTORS OF ALL KINDS; PARTS SUITABLE FOR USE THEREWITH	0	0			
8529901000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529902000	CARDS WITH PRINTED OR SURFACE-MOUNTED COMPONENTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529909000	OTHER PARTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8530100000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR TRAMWAYS	0	0			
8530801000	TRAFFIC LIGHTS AND THEIR CONTROL BOXES	0	0			
8530809000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS, EXCEPT THOSE OF HEADING 86.08	0	0			
8530900000	PARTS OF ELECTRICAL SIGNALLING (EXCEPT MESSAGE TRANSMISSION), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCEPT THOSE OF HEADING 86.08)	0	0			
8531100000	ELECTRIC BURGLAR OR FIRE ALARMS AND SIMILAR APPARATUS	0	0			
8531200000	INDICATOR PANELS INCORPORATING LIQUID CRYSTAL DEVICES (LCD) OR LIGHT EMITTING DIODES (LED)	0	0			
8531800000	OTHER ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS)	0	0			
8531900000	PARTS OF ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30	0	0			
8532100000	FIXED CAPACITORS DESIGNED FOR USE IN 50/60 HZ CIRCUITS AND HAVING A REACTIVE POWER HANDLING CAPACITY OF NOT LESS THAN 0,5 KVAR (POWER CAPACITORS)	0	0			
8532210000	FIXED CAPACITORS, OF TANTALUM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8532220000	FIXED CAPACITORS, ALUMINIUM ELECTROLYTIC	0	0			
8532230000	FIXED CAPACITORS, CERAMIC DIELECTRIC, SINGLE-LAYER	0	0			
8532240000	FIXED CAPACITORS, CERAMIC DIELECTRIC, MULTILAYER	0	0			
8532250000	FIXED CAPACITORS, DIELECTRIC OF PAPER OR PLASTIC	0	0			
8532290000	OTHER FIXED CAPACITORS	0	0			
8532300000	VARIABLE OR ADJUSTABLE CAPACITORS	0	0			
8532900000	PARTS OF FIXED ELECTRICAL CAPACITORS, VARIABLE OR ADJUSTABLE	0	0			
8533100000	FIXED CARBON RESISTORS, COMPOSITION OR FILM TYPES	0	0			
8533210000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533290000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533311000	WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533312000	WIREWOUND POTENTIOMETERS, OF AN OUTPUT NOT EXCEEDING 20 W	0	0			
8533319000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533391000	OTHER WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, WIREWOUND, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533392000	OTHER WIREWOUND RHEOSTATS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533393000	POTENTIOMETERS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533399000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533401000	OTHER RHEOSTATS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8533402000	OTHER RHEOSTATS	0	0			
8533403000	CARBON POTENTIOMETERS	0	0			
8533404000	OTHER POTENTIOMETERS	0	0			
8533409000	OTHER VARIABLE RESISTORS, EXCEPT HEATING RESISTORS	0	0			
8533900000	PARTS OF ELECTRICAL RESISTORS, EXCEPT HEATING RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS)	0	0			
8534000000	PRINTED CIRCUITS	0	0			
8535100000	FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535210000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 72,5 KV	0	0			
8535290000	OTHER AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535300000	ISOLATING SWITCHES AND MAKE-AND-BREAK SWITCHES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535401000	LIGHTNING ARRESTERS AND VOLTAGE LIMITERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535402000	SURGE SUPPRESSORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535901000	COMMUTATORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8536101000	FUSES FOR VEHICLES OF CHAPTER 87	0	0			
8536102000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536109000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES	0	0			
8536202000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536209000	OTHER AUTOMATIC CIRCUIT BREAKERS	0	0			
8536301100	DISCHARGE DEVICES WITH ELECTRODES IN A GASEOUS ATMOSPHERE, FOR PROTECTING TELEPHONE LINES, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8536301900	SURGE SUPPRESSORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536309000	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536411000	RELAYS, FOR A RATED CURRENT NOT EXCEEDING 30 A	0	0			
8536419000	RELAYS, FOR A VOLTAGE NOT EXCEEDING 60 V	0	0			
8536491100	CONTACTORS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536491900	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536499000	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 260 V	0	0			
8536501100	ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR VEHICLES OF CHAPTER 87	0	0			
8536501900	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, EXCEPT FOR VEHICLES OF CHAPTER 87	0	0			
8536509000	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536610000	LAMP-HOLDERS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536690000	PLUGS AND SOCKETS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536700000	CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES	9	10			
8536901000	APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536902000	TERMINALS, FOR A VOLTAGE NOT EXCEEDING 24 V	0	0			
8536909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8537101000	PROGRAMMABLE LOGIC CONTROLLERS (PLC), FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537109000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537200000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8538100000	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES OF HEADING 85.37, NOT EQUIPPED WITH THEIR APPARATUS	0	0			
8538900000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37	0	0			
8539100000	SEALED BEAM LAMP UNITS	0	0			
8539210000	TUNGSTEN HALOGEN LAMPS AND TUBES	9	0			
8539221000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	9	0			
8539229000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	0	0			
8539291000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, FOR THE STREET LIGHTING OR SIGNALLING APPARATUS OF HEADING 85.12, OTHER THAN INTERIOR LIGHTING	9	0			
8539292000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539299010	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, WITH SPECIAL FEATURES FOR SHADOWLESS "SCIALYTIC" LAMPS	0	0			
8539299090	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539311000	HOT CATHODE FLUORESCENT LAMPS, STRAIGHT TUBES	9	10			
8539312000	HOT CATHODE FLUORESCENT LAMPS, CIRCULAR TUBES	9	10			
8539313000	HOT CATHODE FLUORESCENT LAMP, COMPACT, WHETHER OR NOT INTEGRATED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8539319000	OTHER HOT CATHODE FLUORESCENT LAMPS	9	10			
8539320000	MERCURY OR SODIUM VAPOUR LAMPS; METAL HALIDE LAMPS	9	5			
8539392000	OTHER FILAMENT LAMPS USED AS FLASHLAMPS	9	0			
8539399000	OTHER DISCHARGE LAMPS, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539410000	ARC LAMPS	0	0			
8539490000	ULTRAVIOLET OR INFRA-RED LAMPS	0	0			
8539901000	SCREW-TYPE BASES	9	0			
8539909000	OTHER PARTS OF ELECTRIC FILAMENT LAMPS OR DISCHARGE LAMP AND ARC LAMPS, EXCEPT SCREW-TYPE BASES	9	0			
8540110000	CATHODE-RAY TELEVISION PICTURE TUBES, COLOUR, INCLUDING VIDEO MONITOR	9	0			
8540120000	CATHODE-RAY TELEVISION PICTURE TUBES, BLACK AND WHITE OR OTHER MONOCHROME, INCLUDING VIDEO MONITOR	9	0			
8540200000	TELEVISION CAMERA TUBES; IMAGE CONVERTERS AND INTENSIFIERS; OTHER PHOTO-CATHODE TUBES	9	0			
8540400000	DATA/GRAPHIC DISPLAY TUBES, COLOUR, WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0,4 MM	9	0			
8540500000	DATA/GRAPHIC DISPLAY TUBES, BLACK AND WHITE OR OTHER MONOCHROME	9	0			
8540600000	OTHER CATHODE RAY TUBES	9	0			
8540710000	MAGNETRONS	9	0			
8540720000	KLYSTRONS	9	0			
8540790000	OTHER MICROWAVE TUBES (FOR EXAMPLE: TRAVELLING WAVE TUBES AND CARCINOTRONS), EXCEPT GRID-CONTROLLED TUBES	9	0			
8540810000	RECEIVER OR AMPLIFIER TUBES	9	0			
8540890000	OTHER ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT RECEIVER OR AMPLIFIER TUBES	9	0			
8540910000	PARTS OF CATHODE-RAY TUBES	9	0			
8540990000	OTHER PARTS OF ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT CATHODE RAY TUBES	9	0			
8541100000	DIODES, OTHER THAN PHOTSENSITIVE OR LIGHT-EMITTING DIODES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8541210000	TRANSISTORS, WITH A DISSIPATION RATE OF LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541290000	TRANSISTORS, WITH A DISSIPATION RATE OF NOT LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541300000	THYRISTORS, DIACS AND TRIACS, OTHER THAN PHOTOSENSITIVE DEVICES	0	0			
8541401000	LIGHT EMITTING DIODES, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541409000	OTHER PHOTOSENSITIVE SEMICONDUCTOR DEVICES AND PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541500000	OTHER SEMICONDUCTOR DEVICES	0	0			
8541600000	MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8541900000	PARTS OF DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8542310000	PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS	0	0			
8542320000	MEMORIES	0	0			
8542330000	AMPLIFIERS	0	0			
8542390000	OTHER ELECTRONIC INTEGRATED CIRCUITS	0	0			
8542900000	PARTS OF ELECTRONIC INTEGRATED CIRCUITS	0	0			
8543100000	PARTICLE ACCELERATORS	0	0			
8543200000	SIGNAL GENERATORS	0	0			
8543300000	MACHINES AND APPARATUS FOR ELECTROPLATING, ELECTROLYSIS OR ELECTROPHORESIS	0	0			
8543701000	ELECTRIC FENCE ENERGIZERS	0	0			
8543702000	METAL DETECTORS	0	0			
8543703000	REMOTE CONTROLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8543709000	OTHER ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8543900000	PARTS OF ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8544110000	WINDING WIRE, OF COPPER	0	0			
8544190000	WINDING WIRE, OTHER THAN OF COPPER	9	10			
8544200000	COAXIAL CABLES AND OTHER COAXIAL ELECTRIC CONDUCTORS	9	0			
8544300000	IGNITION WIRING SETS AND OTHER WIRING SETS OF A KIND USED IN MEANS OF TRANSPORT	9	10			
8544421000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS FOR TELECOMMUNICATIONS	0	0			
8544422000	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544429000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544491010	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544491090	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 80 V BUT NOT EXCEEDING 1 000 V, NOT FITTED WITH CONNECTORS	0	0			
8544499010	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544499090	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	9	10			
8544601000	ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8544609000	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	9	10			
8544700000	OPTICAL FIBRE CABLES	0	0			
8545110000	CARBON ELECTRODES, OF A KIND USED IN FURNACES	0	0			
8545190000	OTHER CARBON ELECTRODES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8545200000	CARBON BRUSHES, FOR ELECTRICAL USE	0	0			
8545902000	BATTERY CARBONS	0	0			
8545909000	OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, FOR ELECTRICAL PURPOSES	9	0			
8546100000	GLASS ELECTRICAL INSULATORS	0	0			
8546200000	CERAMIC ELECTRICAL INSULATORS	0	0			
8546901000	SILICONE ELECTRICAL INSULATORS	0	0			
8546909000	OTHER ELECTRICAL INSULATORS OF ANY MATERIAL, EXCEPT GLASS, CERAMICS AND SILICONE	9	10			
8547101000	CERAMIC BODES FOR SPARK PLUGS	9	5			
8547109000	OTHER CERAMIC INSULATING FITTINGS	9	10			
8547200000	PLASTIC INSULATING FITTINGS	9	0			
8547901000	TUBES AND THEIR CONNECTING PIECES, OF BASE METAL, INTERNALLY INSULATED	9	0			
8547909000	OTHER INSULATING FITTINGS WHOLLY OF INSULATING MATERIAL OR WITH MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, FOR ELECTRICAL MACHINES, APPLIANCES OR INSTALLATIONS	0	0			
8548100000	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS	9	5			
8548900000	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	9	0			
8601100000	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0			
8601200000	RAIL LOCOMOTIVES POWERED BY ELECTRIC ACCUMULATORS	0	0			
8602100000	DIESEL-ELECTRIC LOCOMOTIVES	0	0			
8602900000	OTHER RAIL LOCOMOTIVES, OTHER THAN DIESEL-ELECTRIC LOCOMOTIVES; LOCOMOTIVE TENDERS	0	0			
8603100000	SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY, OTHER THAN THOSE OF HEADING 86.04	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8603900000	OTHER SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, EXCEPT THOSE POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY AND THOSE OF HEADING 86.04	0	0			
8604001000	SELF-PROPELLED RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES	0	0			
8604009000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, OTHER THAN SELF-PROPELLED	0	0			
8605000000	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	0			
8606100000	TANK WAGONS AND SIMILAR EQUIPMENT, FOR RUNNING ON RAILS	0	0			
8606300000	SELF-DISCHARGING RAILWAY VANS AND WAGONS, OTHER THAN THOSE OF SUBHEADING 8606.10.00 OR 8606.20.00	0	0			
8606910000	OTHER COVERED AND CLOSED RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8606920000	OTHER OPEN RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, WITH NON-REMOVABLE SIDES OF A HEIGHT EXCEEDING 60 CM	0	0			
8606990000	OTHER RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8607110000	DRIVING BOGIES AND BISSEL-BOGIES	0	0			
8607120000	OTHER BOGIES AND BISSEL-BOGIES	0	0			
8607190000	AXLES AND WHEELS; PARTS OF BOGIES, BISSELS, AXLES AND WHEELS	0	0			
8607210000	AIR BRAKES OF RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607290000	OTHER BRAKES FOR RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607300000	HOOKS FOR RAILWAY OR TRAMWAY VEHICLES AND OTHER COUPLING DEVICES, BUFFERS, AND PARTS THEROF	0	0			
8607910000	OTHER PARTS OF RAIL LOCOMOTIVES	0	0			
8607990000	OTHER PARTS OF RAILWAY OR TRAMWAY VEHICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8608000000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT AND AIRPORT INSTALLATIONS, PARTS THEREOF	0	0			
8609000000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	0			
8701100000	PEDESTRIAN-CONTROLLED TRACTORS	0	0			
8701200000	ROAD TRACTORS FOR SEMI-TRAILERS	0	0			
8701300000	TRACK-LAYING TRACTORS	0	0			
8701900000	OTHER TRACTORS, EXCLUDING THOSE OF HEADING 87.09	0	0			
8702101000	MOTOR VEHICLES FOR THE TRANSPORT OF NOT MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702109000	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702901000	TROLLEYBUSES, OTHER THAN THOSE WITH A COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909110	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909190	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT THOSE WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909910	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES, AND THOSE WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909990	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES AND VEHICLES WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703100000	VEHICLES SPECIALLY DESIGNED FOR TRAVELLING ON SNOW; GOLF CARTS AND SIMILAR VEHICLES	9	5			
8703210010	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM ³ , ASSEMBLED	9	10			
8703210090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM ³	9	10			
8703221000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703229090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM ³ BUT NOT EXCEEDING 1 500 CM ³	9	10			
8703231000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703239090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 3 000 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703241000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249010	AMBULANCES, PRISON VANS AND HEARSEs FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703311000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703321000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8703329020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703331000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM ³	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703900010	AMBULANCES, PRISON VANS AND HEARSEs, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	5			
8703900020	OTHER ASSEMBLED VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8703900090	OTHER VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8704100000	DUMPERS DESIGNED FOR OFF-ROAD USE	0	0			
8704211010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704211090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8704219000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704221000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6,2 TONNES	0	0			
8704222000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES BUT NOT EXCEEDING 9,3 TONNES	0	0			
8704229000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 9,3 TONNES	0	0			
8704230000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 20 TONNES	0	0			
8704311010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704311090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4,537 TONNES	0	0			
8704319000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704321000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 6,2 TONNES	0	0			
8704322000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES BUT NOT EXCEEDING 9,3 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8704329000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT EXCEEDING 9,3 TONNES	0	0			
8704900000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, EXCEPT WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL) OR WITH SPARK-IGNITION	0	0			
8705100000	CRANE LORRIES	0	0			
8705200000	MOBILE DRILLING DERRICKS	0	0			
8705300000	FIRE FIGHTING VEHICLES	0	0			
8705400000	CONCRETE-MIXER LORRIES	0	0			
8705901100	ROAD SWEEPER LORRIES	0	0			
8705901900	WATER SPRAYING TRUCKS AND SIMILAR VEHICLES FOR CLEANING PUBLIC HIGHWAYS	0	0			
8705902000	MOBILE RADIOLOGICAL UNITS	0	0			
8705909000	OTHER MOTOR VEHICLES FOR SPECIAL PURPOSES	0	0			
8706001000	CHASSIS FOR THE MOTOR VEHICLES OF HEADING 87.03 EQUIPPED WITH ENGINES	0	0			
8706002100	CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES EQUIPPED WITH ENGINES	0	0			
8706002900	OTHER CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31 EQUIPPED WITH ENGINES	0	0			
8706009100	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6,2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009200	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 6,2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009900	OTHER CHASSIS FITTED WITH ENGINES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05 EQUIPPED WITH ENGINES	0	0			
8707100000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.03	0	0			
8707901000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.02	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8707909000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADINGS 87.01, 87.04 AND 87.05	0	0			
8708100000	BUMPERS AND PARTS THEREOF	0	0			
8708210000	SAFETY SEAT BELTS	0	0			
8708291000	ROOFS (SOFT TOPS) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708292000	MUDGUARDS, ENGINE COVERS, SIDES, DOORS AND PARTS THEREOF, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708293000	FRONT GRILLES (LOUVRES, GRATES) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708294000	DASHBOARDS OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708295000	FRAMED WINDOWS; WINDOWS, WHETHER OR NOT FRAMED, EQUIPPED WITH HEATING RESISTORS OR ELECTRICAL CONNECTORS, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708299000	OTHER PARTS AND ACCESSORIES OF BODIES (INCLUDING CABS) OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708301000	MOUNTED BRAKE LININGS OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302100	BRAKE DRUMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302200	PNEUMATIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302300	HYDRAULIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302400	SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302500	BRAKE DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302900	OTHER PARTS OF BRAKES AND SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708401000	MECHANICAL GEARBOXES AND PARTS THEREOF	0	0			
8708409000	OTHER GEARBOXES AND PARTS THEREOF, EXCLUDING MECHANICAL	0	0			
8708501100	DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8708501900	PARTS OF DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502100	NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502900	PARTS OF NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708701000	WHEELS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708702000	WHEEL TRIMS (HUB-CAPS, COVERS) AND OTHER ACCESSORIES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708801000	BALL JOINTS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708802000	SHOCK-ABSORBERS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708809000	OTHER SUSPENSION SYSTEMS AND PARTS THEREOF, EXCEPT BALL JOINTS AND PARTS THEREOF AND SHOCK-ABSORBERS AND PARTS THEREOF	0	0			
8708910000	RADIATORS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708920000	SILENCERS AND EXHAUST PIPES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708931000	CLUTCHES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939100	CLUTCH PLATES (PRESSES) AND DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939900	OTHER PARTS OF CLUTCHES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708940000	STEERING WHEELS, STEERING COLUMNS AND STEERING BOXES; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708950000	SAFETY AIRBAGS WITH INFLATOR SYSTEM; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991100	OTHER CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991900	OTHER PARTS OF CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992100	CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8708992900	PARTS OF CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993100	MECHANICAL STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993200	HYDRAULIC STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993300	STEERING TERMINALS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993900	STEERING SYSTEMS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708994000	CATERPILLAR TRACKS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708995000	FUEL TANKS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999600	CHARGERS AND BLOCKAGE SENSORS FOR SAFETY SEAT BELTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999900	OTHER PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8709110000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, ELECTRIC	0	0			
8709190000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, OTHER THAN ELECTRIC	0	0			
8709900000	PARTS OF THE TRUCKS OF HEADING 87.09	0	0			
8710000000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, WHETHER OR NOT FITTED WITH WEAPONS; PARTS	9	10			
8711100000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY NOT EXCEEDING 50 CM ³	9	10			
8711200000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 50 CM ³ BUT NOT EXCEEDING 250 CM ³	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8711300000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 250 CM ³ BUT NOT EXCEEDING 500 CM ³	9	10			
8711400000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 500 CM ³ BUT NOT EXCEEDING 800 CM ³	9	10			
8711500000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 800 CM ³	9	10			
8711900000	SIDE-CARS	9	10			
8712000000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	9	10			
8713100000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, NOT MECHANICALLY PROPELLED	9	5			
8713900000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, MOTORIZED OR MECHANICALLY PROPELLED	9	5			
8714110000	SADDLES OF MOTORCYCLES (INCLUDING MOPEDS)	0	0			
8714190000	PARTS OF MOTORCYCLES (INCLUDING MOPEDS), EXCEPT SADDLES	0	0			
8714200000	PARTS OF CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS	9	10			
8714910000	FRAMES AND FORKS, AND PARTS THEREOF	0	0			
8714921000	WHEEL RIMS (RINGS)	0	0			
8714929000	SPOKES FOR WHEELS	0	0			
8714930000	HUBS WITHOUT BRAKES AND FREEWHEEL HUBS	0	0			
8714940000	BRAKES, INCLUDING HUBS WITH BRAKES, AND PARTS THEREOF	0	0			
8714950000	SADDLES	0	0			
8714960000	PEDALS AND CRANK-GEAR, AND PARTS THEREOF	0	0			
8714990000	OTHER PARTS AND ACCESSORIES OF THE VEHICLES OF HEADINGS 87.11 TO 87.13	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8715001000	BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8715009000	PARTS OF BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8716100000	TRAILERS AND SEMI-TRAILERS OF THE CARAVAN TYPE, FOR HOUSING OR CAMPING	0	0			
8716200000	SELF-LOADING OR SELF-UNLOADING TRAILERS AND SEMI-TRAILERS FOR AGRICULTURAL PURPOSES	0	0			
8716310000	TANKER TRAILERS AND TANKER SEMI-TRAILERS	0	0			
8716390000	OTHER TRAILERS AND SEMI-TRAILERS FOR THE TRANSPORT OF GOODS	0	0			
8716400000	OTHER TRAILERS AND SEMI-TRAILERS, EXCEPT FOR THE TRANSPORT OF GOODS	0	0			
8716801000	HAND-PROPELLED VEHICLES	0	0			
8716809000	OTHER VEHICLES, NOT MECHANICALLY PROPELLED	0	0			
8716900000	PARTS OF THE VEHICLES OF HEADING 87.16	0	0			
8801000010	GLIDERS AND HANG GLIDERS	9	0			
8801000090	BALLOONS AND DIRIGIBLES; AND OTHER NON-POWERED AIRCRAFT	0	0			
8802110000	HELICOPTERS, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802120000	HELICOPTERS, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG	0	0			
8802201000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802209000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802301000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802309000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802400000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 15 000 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
8802600000	SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES	0	0			
8803100000	PROPELLERS AND ROTORS AND PARTS THEREOF	0	0			
8803200000	UNDER-CARRIAGES AND PARTS THEREOF	0	0			
8803300000	OTHER PARTS OF AEROPLANES OR HELICOPTERS	0	0			
8803900000	OTHER PARTS OF THE MACHINES OF HEADINGS 88.01 AND 88.02	0	0			
8804000000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES AND ROTOCHUTES; PARTS AND ACCESSORIES	9	0			
8805100000	AIRCRAFT LAUNCHING GEAR AND PARTS THEREOF; DECK-ARRESTOR OR SIMILAR GEAR AND PARTS THEREOF	0	0			
8805210000	AIR COMBAT SIMULATORS AND PARTS THEREOF	0	0			
8805290000	OTHER GROUND FLYING TRAINERS AND PARTS THEREOF	0	0			
8901101100	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GROSS REGISTERED TONNAGE (GRT) NOT EXCEEDING 50 TONNES	0	0			
8901101900	OTHER CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901102000	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8901201100	TANKERS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901201900	OTHER TANKERS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901202000	TANKERS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8901301100	REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 50 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901301900	OTHER REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 1 000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901302000	REFRIGERATED VESSELS, OF A GRT EXCEEDING 1 000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
8901901100	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901901900	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8901902000	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8902001100	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8902001900	OTHER FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8902002000	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT EXCEEDING 1 000 TONNES	0	0			
8903100000	INFLATABLE VESSELS FOR PLEASURE OR SPORT	0	0			
8903910000	SAILBOATS, WITH OR WITHOUT AUXILIARY MOTOR	0	0			
8903920000	MOTORBOATS, OTHER THAN OUTBOARD MOTORBOATS, FOR PLEASURE OR SPORT	0	0			
8903991000	JETSKIS	0	0			
8903999000	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES	0	0			
8904001000	TUGS AND PUSHER CRAFT, NOT EXCEEDING 50 TONNES	0	0			
8904009000	OTHER TUGS AND PUSHER CRAFT	0	0			
8905100000	DREDGERS	0	0			
8905200000	FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	0	0			
8905900000	LIGHT-VESSELS, FIRE-FLOATS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS	0	0			
8906100000	WARSHIPS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
8906901000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS, OF A GRT NOT EXCEEDING 1 000 TONNES	0	0			
8906909000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS	0	0			
8907100000	INFLATABLE RAFTS	0	0			
8907901000	LIGHT BUOYS	0	0			
8907909000	OTHER FLOATING STRUCTURES	0	0			
8908000000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	0			
9001100000	OPTICAL FIBRES, OPTICAL FIBRE BUNDLES AND CABLES	0	0			
9001200000	SHEETS AND PLATES OF POLARIZING MATERIAL	9	0			
9001300000	CONTACT LENSES	9	0			
9001400000	SPECTACLE LENSES OF GLASS	9	5			
9001500000	SPECTACLE LENSES OF OTHER MATERIALS	9	5			
9001900000	OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9002110000	OBJECTIVE LENSES FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC OR CINEMATOGRAPHIC ENLARGERS OR REDUCERS	9	0			
9002190000	OTHER OBJECTIVE LENSES, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002200000	FILTERS, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002900000	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, FOR INSTRUMENTS OR APPARATUS, OTHER THAN OBJECTIVE LENS FILTERS AND SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9003110000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PLASTIC	9	10			
9003191000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PRECIOUS METAL OR OF BASE METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9003199000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF OTHER MATERIALS	9	10			
9003900000	PARTS OF FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9004100000	SUNGLASSES	9	5			
9004901000	OTHER PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9004909000	OTHER SPECTACLES, CORRECTIVE, PROTECTIVE OR OTHER, AND SIMILAR ARTICLES, EXCEPT SUNGLASSES AND PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9005100000	BINOCULARS	9	10			
9005800000	MONOCULARS (INCLUDING THOSE FOR ASTRONOMY), OPTICAL TELESCOPES AND MOUNTINGS THEREFOR AND OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY	0	0			
9005900000	PARTS AND ACCESSORIES (INCLUDING MOUNTINGS) OF THE APPARATUS OF HEADING 90.05	0	0			
9006100000	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR PREPARING PRINTING PLATES OR CYLINDERS	0	0			
9006300000	SPECIAL CAMERAS FOR UNDERWATER OR AERIAL PHOTOGRAPHY OR FOR MEDICAL EXAMINATION OF INTERNAL ORGANS OR FOR FORENSIC OR CRIMINOLOGICAL LABORATORIES	0	0			
9006400000	INSTANT PRINT CAMERAS	9	0			
9006510000	OTHER PHOTOGRAPHIC CAMERAS, WITH A THROUGH-THE-LENS VIEWFINDER, FOR ROLL FILM OF A WIDTH NOT EXCEEDING 35 MM	9	0			
9006521010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	0	0			
9006521090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	9	0			
9006529010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	0	0			
9006529090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	9	0			
9006531010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF 35 MM	0	0			
9006531090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9006539010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	0	0			
9006539090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	9	0			
9006591010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS	0	0			
9006591090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS	9	0			
9006599010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, EXCEPT FIXED FOCUS	0	0			
9006599090	OTHER PHOTOGRAPHIC CAMERAS, EXCEPT FIXED FOCUS	9	0			
9006610000	DISCHARGE LAMP (ELECTRONIC) FLASHLIGHT APPARATUS	9	0			
9006690000	OTHER APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9006910000	PARTS AND ACCESSORIES FOR PHOTOGRAPHIC CAMERAS	9	0			
9006990000	PARTS AND ACCESSORIES OF APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9007110000	CINEMATOGRAPHIC CAMERAS FOR FILM OF A WIDTH OF LESS THAN 16 MM OR FOR DOUBLE-8 MM FILM	9	0			
9007190000	OTHER CINEMATOGRAPHIC CAMERAS	0	0			
9007201000	PROJECTORS FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007209000	OTHER CINEMATOGRAPHIC PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS, EXCEPT THOSE FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007910000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC CAMERAS	0	0			
9007920000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC PROJECTORS	0	0			
9008100000	SLIDE PROJECTORS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9008200000	MICROFILM, MICROFICHE OR OTHER MICROFORM READERS, WHETHER OR NOT CAPABLE OF PRODUCING COPIES	0	0			
9008300000	OTHER FIXED IMAGE PROJECTORS	0	0			
9008400000	PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9008900000	PARTS AND ACCESSORIES OF FIXED IMAGE PROJECTORS AND PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9010100000	APPARATUS AND EQUIPMENT FOR AUTOMATICALLY DEVELOPING PHOTOGRAPHIC FILM OR PAPER IN ROLLS OR FOR AUTOMATICALLY EXPOSING DEVELOPED FILM TO ROLLS OF PHOTOGRAPHIC PAPER	0	0			
9010500000	OTHER APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES; NEGATOSCOPES	0	0			
9010600000	PROJECTION SCREENS	0	0			
9010900000	PARTS AND ACCESSORIES OF THE APPARATUS AND EQUIPMENT OF HEADING 90.10	0	0			
9011100000	STEREOSCOPIC MICROSCOPES	0	0			
9011200000	OTHER MICROSCOPES FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9011800000	OTHER MICROSCOPES	0	0			
9011900000	PARTS AND ACCESSORIES OF OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9012100000	MICROSCOPES, OTHER THAN OPTICAL MICROSCOPES, AND DIFFRACTION APPARATUS	0	0			
9012900000	PARTS AND ACCESSORIES OF MICROSCOPES AND DIFFRACTION APPARATUS, OTHER THAN OPTICAL MICROSCOPES	0	0			
9013100000	TELESCOPIC SIGHTS FOR FITTING TO ARMS; PERISCOPES; TELESCOPES FOR MACHINES, APPLIANCES OR INSTRUMENTS OF THIS CHAPTER OR SECTION XVI	0	0			
9013200000	LASERS, OTHER THAN LASER DIODES	0	0			
9013801000	MAGNIFIERS	0	0			
9013809000	LIQUID CRYSTAL DEVICES NOT ELSEWHERE SPECIFIED OR INCLUDED AND OTHER OPTICAL APPLIANCES AND INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
9013900000	PARTS AND ACCESSORIES OF THE ITEMS OF HEADING 90.13	0	0			
9014100000	DIRECTION FINDING COMPASSES, INCLUDING NAVIGATIONAL COMPASSES	0	0			
9014200000	INSTRUMENTS AND APPLIANCES FOR AERONAUTICAL OR SPACE NAVIGATION, OTHER THAN COMPASSES	0	0			
9014800000	OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	0	0			
9014900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.14	0	0			
9015100000	RANGEFINDERS	0	0			
9015201000	THEODOLITES	0	0			
9015202000	TACHEOMETERS	0	0			
9015300000	LEVELS	0	0			
9015401000	ELECTRIC OR ELECTRONIC PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES	0	0			
9015409000	PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015801000	OTHER ELECTRIC OR ELECTRONIC SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES	0	0			
9015809000	OTHER SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.15	0	0			
9016001100	ELECTRIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001200	ELECTRONIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001900	BALANCES, OF A SENSITIVITY OF 5 CG OR BETTER, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9016009000	PARTS AND ACCESSORIES FOR BALANCES OF THIS SENSITIVITY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9017100000	DRAFTING TABLES AND MACHINES, WHETHER OR NOT AUTOMATIC	0	0			
9017201000	PANTOGRAPHS	0	0			
9017202000	DRAWING SETS (MATHS SETS) AND COMPONENTS THEREOF PRESENTED SEPARATELY	0	0			
9017203000	SLIDE RULES, CIRCULAR AND CYLINDRICAL CALCULATORS	0	0			
9017209000	OTHER DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9017300000	MICROMETERS, CALLIPERS AND GAUGES	0	0			
9017801000	OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017809000	OTHER MANUAL INSTRUMENTS FOR MEASURING LENGTH, EXCEPT MICROMETERS, CALLIPERS AND GAUGES, AND OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017900000	PARTS AND ACCESSORIES OF DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9018110000	ELECTRO-CARDIOGRAPHS	0	0			
9018120000	ULTRASONIC SCANNING APPARATUS	0	0			
9018130000	MAGNETIC RESONANCE IMAGING APPARATUS	0	0			
9018140000	SCINTIGRAPHIC APPARATUS	0	0			
9018190000	OTHER ELECTRO-DIAGNOSTIC APPARATUS (INCLUDING APPARATUS FOR FUNCTIONAL EXPLORATORY EXAMINATION OR FOR CHECKING PHYSIOLOGICAL PARAMETERS)	0	0			
9018200000	ULTRAVIOLET OR INFRA-RED RAY APPARATUS	0	0			
9018312000	PLASTIC SYRINGES, WITH OR WITHOUT NEEDLES	9	10			
9018319000	OTHER SYRINGES, WITH OR WITHOUT NEEDLES	0	0			
9018320000	TUBULAR METAL NEEDLES AND NEEDLES FOR SUTURES	9	0			
9018390010	TUBING SETS WITH NEEDLES FOR HAEMODIALYSIS, TRANSFUSIONS OR SIMILAR OPERATIONS	0	0			
9018390090	OTHER NEEDLES, CATHETERS, CANNULAE AND SIMILAR MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9018410000	DENTAL DRILL ENGINES, WHETHER OR NOT COMBINED ON A SINGLE BASE WITH OTHER DENTAL EQUIPMENT	0	0			
9018491000	DENTAL BURRS, DISCS, DRILLS AND BRUSHES	0	0			
9018499000	OTHER DENTAL INSTRUMENTS AND APPLIANCES	0	0			
9018500000	OTHER OPHTHALMIC INSTRUMENTS AND APPLIANCES	0	0			
9018901000	OTHER ELECTRO-MEDICAL INSTRUMENTS AND APPLIANCES	0	0			
9018909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS AND APPLIANCES	0	0			
9019100000	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS	0	0			
9019200000	OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION AND OTHER THERAPEUTIC RESPIRATION APPARATUS	0	0			
9020000000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	0			
9021101000	ORTHOPAEDIC APPLIANCES	9	0			
9021102000	APPLIANCES FOR FRACTURES	9	0			
9021210000	ARTIFICIAL TEETH	9	10			
9021290000	DENTAL FITTINGS, EXCLUDING ARTIFICIAL TEETH	9	0			
9021310000	ARTIFICIAL JOINTS	9	0			
9021391000	HEART VALVES	9	0			
9021399000	OTHER ARTIFICIAL PARTS OF THE BODY	9	0			
9021400000	HEARING AIDS WORN OR CARRIED TO COMPENSATE FOR A DEFECT OR DISABILITY, EXCLUDING PARTS AND ACCESSORIES	9	0			
9021500000	PACEMAKERS FOR STIMULATING HEART MUSCLES, WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY	9	10			
9021900000	OTHER ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES	9	10			
9022120000	COMPUTED TOMOGRAPHY APPARATUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9022130000	OTHER X-RAY APPARATUS, FOR DENTAL USES	0	0			
9022140000	OTHER X-RAY APPARATUS, FOR MEDICAL, SURGICAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022190000	X-RAY APPARATUS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022210000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022290000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022300000	X-RAY TUBES	0	0			
9022900000	OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND SIMILAR ITEMS, INCLUDING PARTS AND ACCESSORIES	0	0			
9023001000	MODELS OF HUMAN OR ANIMAL ANATOMIES, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023002000	PREPARED SLIDES FOR MICROSCOPIC STUDY, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023009000	OTHER INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES, UNSUITABLE FOR OTHER USES	0	0			
9024100000	MACHINES AND APPLIANCES FOR TESTING METALS	0	0			
9024800000	OTHER MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS, EXCEPT METAL	0	0			
9024900000	PARTS AND ACCESSORIES OF MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS	0	0			
9025111000	THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, FOR CLINICAL USE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9025119000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, EXCEPT THOSE FOR CLINICAL USE	0	0			
9025191100	ELECTRIC OR ELECTRONIC PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025191200	ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, FOR VEHICLES OF CHAPTER 87	0	0			
9025191900	OTHER ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, EXCEPT THOSE FOR VEHICLES OF CHAPTER 87	0	0			
9025199000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025803000	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS	0	0			
9025804100	HYGROMETERS AND PSYCHROMETERS, ELECTRIC OR ELECTRONIC	0	0			
9025804900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS, EXCLUDING THERMOMETERS, PYROMETERS AND BAROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, HYGROMETERS AND PSYCHROMETERS	0	0			
9025809000	OTHER APPARATUS OF HEADING 90.25, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9025900000	PARTS AND ACCESSORIES OF HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS	0	0			
9026101100	FUEL GAUGES FOR VEHICLES OF CHAPTER 87, ELECTRIC OR ELECTRONIC	0	0			
9026101200	LEVEL GAUGES, ELECTRIC OR ELECTRONIC	0	0			
9026101900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCLUDING FUEL GAUGES FOR VEHICLES OF CHAPTER 87 AND LEVEL GAUGES	0	0			
9026109000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026200000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING PRESSURE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (%)	SPFP
9026801100	THERMOCOUPLE HEAT METERS, ELECTRIC OR ELECTRONIC	0	0			
9026801900	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC THERMOCOUPLE HEAT METERS	0	0			
9026809000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.26	0	0			
9027101000	GAS OR SMOKE ANALYSIS APPARATUS, ELECTRIC OR ELECTRONIC	0	0			
9027109000	GAS OR SMOKE ANALYSIS APPARATUS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9027200000	CHROMATOGRAPHS AND ELECTROPHORESIS INSTRUMENTS	0	0			
9027300000	SPECTROMETERS, SPECTROPHOTOMETERS AND SPECTROGRAPHS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027500000	OTHER INSTRUMENTS AND APPARATUS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027802000	POLARIMETERS, PH METERS, TURBIDIMETERS, SALINOMETERS AND EXPANSION METERS	0	0			
9027803000	SMOKE DETECTORS	0	0			
9027809000	OTHER INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS, FOR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR SIMILAR PROPERTIES OR FOR MEASURING QUANTITIES OF HEAT, SOUND OR LIGHT, EXCEPT ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS	0	0			
9027901000	PARTS AND ACCESSORIES OF THE ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS OF HEADING 90.27	0	0			
9027909000	PARTS AND ACCESSORIES OF THE OTHER INSTRUMENTS AND APPARATUS OF HEADING 90.27, EXCEPT ELECTRIC OR ELECTRONIC; MICROTOMES	0	0			
9028100000	GAS METERS	0	0			
9028201000	WATER METERS	0	0			
9028209000	LIQUID METERS OTHER THAN WATER METERS	0	0			
9028301000	SINGLE-PHASE ELECTRICITY METERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9028309000	ELECTRICITY METERS OTHER THAN SINGLE-PHASE	0	0			
9028901000	PARTS AND ACCESSORIES OF ELECTRICITY METERS	0	0			
9028909000	OTHER PARTS AND ACCESSORIES OF GAS AND LIQUID METERS, INCLUDING CALIBRATING METERS THEREFOR	9	5			
9029101000	TAXIMETERS	0	0			
9029102000	ELECTRONIC PRODUCTION COUNTERS	0	0			
9029109000	REVOLUTION COUNTERS, ODOMETERS, PEDOMETERS AND SIMILAR COUNTERS	0	0			
9029201000	SPEED INDICATORS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9029202000	TACHOMETERS	0	0			
9029209000	SPEED INDICATORS, ELECTRIC OR ELECTRONIC; STROBOSCOPES	0	0			
9029901000	PARTS AND ACCESSORIES OF SPEED INDICATORS	9	0			
9029909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.29	9	0			
9030100000	INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING IONIZING RADIATIONS	0	0			
9030200000	OSCILLOSCOPES AND OSCILLOGRAPHS	0	0			
9030310000	MULTIMETERS, WITHOUT A RECORDING DEVICE	0	0			
9030320000	MULTIMETERS, WITH A RECORDING DEVICE	0	0			
9030330000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITHOUT A RECORDING DEVICE	0	0			
9030390000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITH A RECORDING DEVICE	0	0			
9030400000	OTHER INSTRUMENTS AND APPARATUS, SPECIALLY DESIGNED FOR TELECOMMUNICATIONS (FOR EXAMPLE, CROSS-TALK METERS, GAIN MEASURING INSTRUMENTS, DISTORTION FACTOR METERS, PSOPHOMETERS)	0	0			
9030820000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING SEMICONDUCTOR WAFERS OR DEVICES	0	0			
9030840000	OTHER INSTRUMENTS AND APPARATUS, WITH A RECORDING DEVICE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9030890000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCEPT WITH A RECORDING DEVICE	0	0			
9030901000	PARTS AND ACCESSORIES OF INSTRUMENTS OR APPARATUS FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9030909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.30, EXCEPT FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9031101000	MACHINES FOR BALANCING MECHANICAL PARTS, ELECTRONIC	0	0			
9031109000	MACHINES FOR BALANCING MECHANICAL PARTS, OTHER THAN ELECTRONIC	0	0			
9031200000	TEST BENCHES	0	0			
9031410000	OPTICAL INSTRUMENTS AND APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS OR DEVICES OR FOR INSPECTING PHOTOMASKS OR RETICLES USED IN MANUFACTURING SEMICONDUCTOR DEVICES	0	0			
9031491000	OPTICAL COMPARATORS, COMPARATOR BENCHES, MEASURING BENCHES, INTERFEROMETERS, OPTICAL SURFACE TESTERS, APPARATUS EQUIPPED WITH DIFFERENTIAL FEELER, ALIGNMENT TELESCOPES, OPTICAL RULES, MICROMETRIC READING APPARATUS, OPTICAL GONIOMETERS OR	0	0			
9031492000	PROFILE PROJECTORS	0	0			
9031499000	OTHER OPTICAL INSTRUMENTS AND APPLIANCES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031802000	APPARATUS FOR REGULATING VEHICLE ENGINES FALLING UNDER CHAPTER 87 (SYNCHROSCOPES)	0	0			
9031803000	PLANIMETERS	0	0			
9031809000	OTHER MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031900000	PARTS AND ACCESSORIES OF MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9032100000	THERMOSTATS	0	0			
9032200000	MANOSTATS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9032810000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS, HYDRAULIC OR PNEUMATIC	0	0			
9032891100	VOLTAGE REGULATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
9032891900	OTHER VOLTAGE REGULATORS, FOR A VOLTAGE EXCEEDING 260 V AND A CURRENT EXCEEDING 30 A	0	0			
9032899000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9032901000	PARTS AND ACCESSORIES OF THERMOSTATS	0	0			
9032902000	PARTS AND ACCESSORIES OF VOLTAGE REGULATORS	0	0			
9032909000	PARTS AND ACCESSORIES OF OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9033000000	PARTS AND ACCESSORIES FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
9101110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101190000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT THOSE WITH MECHANIC DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101990000	POCKET-WATCHES AND SIMILAR WATCHES, OTHER THAN ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9102110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102120000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH OPTO-ELECTRONIC DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102190000	OTHER ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC AND EXCEPT THOSE OF HEADING 91.01	9	0			
9102910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102990000	POCKET-WATCHES AND SIMILAR WATCHES, EXCEPT ELECTRICALLY OPERATED AND EXCEPT THOSE OF HEADING 91.01	9	0			
9103100000	ELECTRICALLY OPERATED ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS	9	10			
9103900000	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS, OTHER THAN ELECTRICALLY OPERATED	9	0			
9104001000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES OF CHAPTER 87	9	0			
9104009000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR AIRCRAFT, SHIPS AND OTHER VEHICLES, OTHER THAN FOR MOTOR VEHICLES	9	0			
9105110000	ELECTRICALLY OPERATED ALARM CLOCKS	9	10			
9105190000	OTHER ALARM CLOCKS, OTHER THAN ELECTRICALLY OPERATED	9	10			
9105210000	WALL CLOCKS, ELECTRICALLY OPERATED	9	10			
9105290000	OTHER WALL CLOCKS, EXCEPT ELECTRICALLY OPERATED	9	10			
9105911000	CLOCKS FOR ELECTRIC CLOCK SYSTEMS (MASTER AND SECONDARY), ELECTRICALLY OPERATED	0	0			
9105919000	OTHER ELECTRICALLY OPERATED CLOCKS	0	0			
9105990000	OTHER CLOCKS, OTHER THAN ELECTRICALLY OPERATED	0	0			
9106100000	TIME-REGISTERS; TIME-RECORDERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9106901000	PARKING METERS	0	0			
9106909000	OTHER TIME-RECORDING APPARATUS, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR,	0	0			
9107000000	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	0			
9108110000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH MECHANICAL DISPLAY ONLY OR WITH A DEVICE TO WHICH A MECHANICAL DISPLAY CAN BE INCORPORATED, ELECTRICALLY OPERATED	9	0			
9108120000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH OPTO-ELECTRONIC DISPLAY ONLY, ELECTRICALLY OPERATED	9	0			
9108190000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9108200000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, AUTOMATIC	9	5			
9108900000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	9	0			
9109110000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, OF ALARM CLOCKS, ELECTRICALLY OPERATED	9	0			
9109190000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9109900000	OTHER CLOCK MOVEMENTS, COMPLETE OR FINISHED, NOT BATTERY, ACCUMULATOR OR MAINS POWERED, AND WATCH MOVEMENTS	9	0			
9110110000	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS)	9	0			
9110120000	INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED	9	0			
9110190000	ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9110900000	OTHER WATCH OR CLOCK MOVEMENTS, EXCEPT SMALL, COMPLETE, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS) MOVEMENTS, INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED, ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9111100000	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9111200000	WATCH CASES OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9111800000	OTHER WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02, NOT OF METAL	9	0			
9111900000	PARTS OF WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9112200000	CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9112900000	PARTS OF CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9113100000	WATCH STRAPS AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9113200000	WATCH STRAPS AND PARTS THEREOF, OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED	9	10			
9113901000	WATCH STRAPS AND PARTS THEREOF, OF PLASTIC	9	10			
9113902000	WATCH STRAPS AND PARTS THEREOF, OF LEATHER	9	10			
9113909000	WATCH STRAPS AND PARTS THEREOF, OF OTHER MATERIALS	9	10			
9114100000	CLOCK OR WATCH SPRINGS, INCLUDING HAIR-SPRINGS	9	0			
9114200000	JEWELS FOR CLOCKS OR WATCHES	9	0			
9114300000	FACES OR DIALS FOR CLOCKS OR WATCHES	9	0			
9114400000	PLATES AND BRIDGES FOR CLOCKS OR WATCHES	9	0			
9114900000	OTHER CLOCK OR WATCH PARTS, EXCLUDING SPRINGS, JEWELS, FACES OR DIALS, PLATES AND BRIDGES	9	0			
9201100000	UPRIGHT PIANOS	9	0			
9201200000	GRAND PIANOS	9	0			
9201900000	OTHER KEYBOARD STRINGED INSTRUMENTS	9	0			
9202100000	OTHER STRINGED INSTRUMENTS, PLAYED WITH A BOW	9	0			
9202900000	OTHER STRINGED INSTRUMENTS, NOT PLAYED WITH A BOW (E.G. GUITARS)	9	5			
9205100000	BRASS-WIND INSTRUMENTS	9	0			
9205901000	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	9	0			
9205902000	ACCORDIONS AND SIMILAR INSTRUMENTS;	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9205903000	MOUTH ORGANS	9	5			
9205909000	OTHER WIND INSTRUMENTS	9	0			
9206000000	PERCUSSION MUSICAL INSTRUMENTS (E.G. DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	9	5			
9207100000	KEYBOARD MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (E.G. ORGANS), EXCEPT ACCORDIONS	9	0			
9207900000	OTHER MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY	9	0			
9208100000	MUSICAL BOXES	9	0			
9208900000	FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS	9	0			
9209300000	MUSICAL INSTRUMENT STRINGS	9	0			
9209910000	PARTS AND ACCESSORIES FOR PIANOS	9	0			
9209920000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.02	9	0			
9209940000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.07	9	0			
9209990000	METRONOMES, TUNING FORKS AND PITCH PIPES	9	0			
9301110000	SELF-PROPELLED ARTILLERY WEAPONS	9	5			
9301190000	OTHER ARTILLERY WEAPONS	9	5			
9301200000	ROCKET LAUNCHERS; FLAME-THROWERS; GRENADE LAUNCHERS; TORPEDO TUBES AND SIMILAR PROJECTORS	9	5			
9301901000	LONG FIREARMS WITH SMOOTH-BORE BARRELS, COMPLETELY AUTOMATIC	9	5			
9301902100	LONG FIREARMS WITH RIFLED BARRELS, WITH LOCKS	9	5			
9301902200	LONG FIREARMS WITH RIFLED BARRELS, SEMI-AUTOMATIC	9	5			
9301902300	LONG FIREARMS WITH RIFLED BARRELS, FULLY AUTOMATIC	9	5			
9301902900	OTHER LONG FIREARMS WITH RIFLED BARRELS	9	5			
9301903000	MACHINE GUNS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9301904100	FULLY AUTOMATIC PISTOLS	9	5			
9301904900	OTHER SUB-MACHINE GUNS	9	5			
9301909000	OTHER MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS	9	5			
9302001000	REVOLVERS	9	10			
9302002100	SINGLE BARREL PISTOLS, SEMI-AUTOMATIC	9	10			
9302002900	OTHER SINGLE BARREL PISTOLS	9	10			
9302003000	MULTIPLE BARREL PISTOLS	9	10			
9303100000	MUZZLE-LOADING FIREARMS	9	10			
9303201100	SINGLE BARREL LONG FIREARMS, SMOOTH BORE, REPEATING	9	10			
9303201200	SINGLE BARREL LONG FIREARMS, SMOOTH-BORE, SEMI-AUTOMATIC	9	10			
9303201900	OTHER SINGLE-BARREL LONG FIREARMS, SMOOTH-BORE	9	10			
9303202000	MULTIPLE BARREL LONG FIREARMS, SMOOTH BORE, INCLUDING COMBINED FIREARMS	9	10			
9303209000	OTHER SHOTGUNS AND HUNTING OR SPORTING RIFLES, SMOOTH-BORE, WITH AT LEAST ONE BARREL	9	10			
9303301000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SINGLE-SHOT	9	10			
9303302000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SEMI-AUTOMATIC	9	10			
9303309000	OTHER LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING	9	10			
9303900000	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPOSIVE CHARGE	9	0			
9304001000	OTHER AIR GUNS	9	0			
9304009000	OTHER ARMS, EXCEPT AIR GUNS	9	0			
9305101000	FIRING MECHANISMS	9	10			
9305102000	FRAMES AND BASES	9	10			
9305103000	BARRELS	9	10			
9305104000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305105000	CHARGERS AND PARTS THEREOF	9	10			
9305106000	SILENCERS AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9305107000	BUTTS, GRIPS AND PLATES	9	10			
9305108000	SLIDES (FOR PISTOLS) AND DRUMS (FOR REVOLVERS)	9	10			
9305109000	PARTS AND ACCESSORIES OF REVOLVERS OR PISTOLS	9	10			
9305210000	SMOOTH-BORE BARRELS OF THE SHOTGUNS OR HUNTING GUNS OF HEADING 93.03	9	10			
9305291000	FIRING MECHANISMS	9	10			
9305292000	FRAMES AND BASES	9	10			
9305293000	RIFLED BARRELS	9	10			
9305294000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305295000	CHARGERS AND PARTS THEREOF	9	10			
9305296000	SILENCERS AND PARTS THEREOF	9	10			
9305297000	FIRING CHAMBER COVERS AND PARTS THEREOF	9	10			
9305298000	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	10			
9305299000	OTHER PARTS AND ACCESSORIES OF THE LONG FIREARMS OF HEADING 93.03	9	10			
9305911100	FIRING MECHANISMS	9	0			
9305911200	FRAMES AND BASES	9	5			
9305911300	BARRELS	9	5			
9305911400	PISTONS, PINS AND RECOIL ABSORBERS	9	5			
9305911500	CHARGERS AND PARTS THEREOF	9	5			
9305911600	SILENCERS AND PARTS THEREOF	9	5			
9305911700	FIRING CHAMBER COVERS AND PARTS THEREOF	9	5			
9305911800	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	5			
9305911900	OTHER PARTS AND ACCESSORIES OF MACHINE GUNS, LIGHT MACHINE GUNS AND SUB-MACHINE GUNS OR SMOOTH-BORE OR RIFLED-BARREL LONG FIREARMS	9	5			
9305919000	OTHER PARTS AND ACCESSORIES OF THE MILITARY WEAPONS OF HEADING 93.01	9	5			
9305990000	OTHER PARTS AND ACCESSORIES OF THE ARTICLES OF HEADINGS 93.01 TO 93.04	9	0			
9306210000	CARTRIDGES FOR SHOTGUNS OR RIFLES WITH SMOOTH-BORE BARRELS	9	10			
9306291000	AIR GUN PELLETS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9306299000	PARTS OF CARTRIDGES FOR LONG FIREARMS WITH SMOOTH-BORE BARRELS	9	10			
9306302000	CARTRIDGES FOR RIVETING OR SIMILAR TOOLS OR FOR CAPTIVE-BOLT HUMANE KILLERS	9	10			
9306303000	OTHER CARTRIDGES FOR MILITARY PURPOSES	9	10			
9306309000	OTHER CARTRIDGES AND PARTS THEREOF	9	10			
9306901100	AMMUNITION AND PROJECTILES FOR MILITARY WEAPONS	9	10			
9306901200	HARPOONS FOR HARPOON LAUNCHERS	9	0			
9306901900	OTHER AMMUNITION AND PROJECTILES, EXCEPT MILITARY WEAPONS AND HARPOONS FOR HARPOON LAUNCHERS	9	10			
9306909000	PARTS OF THE OTHER ARTICLES OF HEADING 93.06	9	10			
9307000000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	9	0			
9401100000	SEATS OF A KIND USED FOR AIRCRAFT	0	0			
9401200000	SEATS OF A KIND USED FOR MOTOR VEHICLES	0	0			
9401300000	SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	9	10			
9401400000	SEATS OTHER THAN GARDEN SEATS OR CAMPING EQUIPMENT, CONVERTIBLE INTO BEDS	9	10			
9401510000	SEATS OF BAMBOO OR RATTAN	9	10			
9401590000	OTHER SEATS EXCEPT OF BAMBOO OR RATTAN	9	10			
9401610000	OTHER SEATS, UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401690000	OTHER SEATS, NOT UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401710000	OTHER SEATS, UPHOLSTERED, WITH METAL FRAMES	9	10			
9401790000	OTHER SEATS, NOT UPHOLSTERED, WITH METAL FRAMES	9	10			
9401800000	OTHER SEATS, WHETHER OR NOT CONVERTIBLE INTO BEDS	9	10			
9401901000	DEVICES FOR RECLINING SEATS	9	10			
9401909000	OTHER PARTS OF SEATS, INCLUDING THOSE CONVERTIBLE INTO BEDS	9	10			
9402101000	DENTISTS' CHAIRS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (!)	SPFP
9402109000	BARBERS' OR SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS, AND PARTS THEREOF	0	0			
9402901000	OPERATING TABLES AND PARTS THEREOF	0	0			
9402909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE, AND PARTS THEREOF	0	0			
9403100000	METAL FURNITURE OF A KIND USED IN OFFICES	9	10			
9403200000	OTHER METAL FURNITURE	9	10			
9403300000	WOODEN FURNITURE OF A KIND USED IN OFFICES	9	10			
9403400000	WOODEN FURNITURE OF A KIND USED IN THE KITCHEN	9	10			
9403500000	WOODEN FURNITURE OF A KIND USED IN THE BEDROOM	9	10			
9403600000	OTHER WOODEN FURNITURE	9	10			
9403700000	PLASTIC FURNITURE	9	10			
9403810000	FURNITURE OF BAMBOO OR RATTAN	9	10			
9403890000	FURNITURE OF OTHER MATERIALS, INCLUDING OSIER, BAMBOO OR SIMILAR MATERIALS	9	10			
9403900000	PARTS OF FURNITURE	9	10			
9404100000	MATTRESS SUPPORTS	9	10			
9404210000	MATTRESSES, OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED	9	10			
9404290000	MATTRESSES OF OTHER MATERIALS, EXCLUDING CELLULAR RUBBER OR PLASTIC	9	10			
9404300000	SLEEPING BAGS	9	10			
9404900000	OTHER ARTICLES OF BEDDING AND SIMILAR FURNISHING (E.G. EIDERDOWNS)	9	10			
9405101000	LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, SPECIAL LAMPS FOR LIGHTING OPERATING ROOMS OR DENTAL SURGERIES (SHADOWLESS OR SCIALYTIC LAMPS)	0	0			
9405109000	OTHER LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, EXCLUDING THOSE OF A KIND USED FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	9	7			
9405200000	ELECTRIC TABLE, DESK, BEDSIDE OR FLOOR-STANDING LAMPS	9	7			
9405300000	LIGHTING SETS OF A KIND USED FOR CHRISTMAS TREES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9405401000	ELECTRIC LIGHTING FITTINGS FOR PUBLIC LIGHTING	0	0			
9405402000	SEARCHLIGHTS	0	0			
9405409000	OTHER ELECTRIC LIGHTING FITTINGS	0	0			
9405501000	LIGHTING FITTINGS FOR PRESSURIZED LIQUID FUEL	9	10			
9405509000	OTHER NON-ELECTRICAL LIGHTING FITTINGS	9	10			
9405600000	ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES	0	0			
9405910000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF GLASS	9	10			
9405920000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF PLASTIC	9	10			
9405990000	OTHER PARTS OF LIGHTING FITTINGS, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES, HAVING A PERMANENTLY FIXED LIGHT SOURCE, EXCEPT OF GLASS OR PLASTIC	9	10			
9406000000	PREFABRICATED BUILDINGS	0	0			
9503001000	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES	9	10			
9503002100	DOLLS' CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR	9	10			
9503002900	DOLLS, WHETHER OR NOT DRESSED	9	10			
9503003000	REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT	9	5			
9503004000	PUZZLES OF ALL KINDS	9	10			
9503009100	ELECTRIC TRAINS, INCLUDING TRACKS, SIGNALS AND OTHER ACCESSORIES	9	10			
9503009200	OTHER CONSTRUCTIONAL TOYS	9	10			
9503009300	TOYS REPRESENTING ANIMALS OR NON-HUMAN CREATURES	9	10			
9503009400	TOY MUSICAL INSTRUMENTS AND APPARATUS	9	10			
9503009500	TOYS PUT UP IN SETS OR ASSORTMENTS	9	10			
9503009600	OTHER TOYS, WITH A MOTOR	9	10			
9503009900	OTHER TOYS	9	10			
9504100000	VIDEO GAMES OF A KIND USED WITH A TELEVISION RECEIVER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9504200000	BILLIARDS AND THEIR ACCESSORIES	9	10			
9504301000	GAMES OF SKILL OR CHANCE, OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	5			
9504309000	OTHER GAMES OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES, EXCLUDING AUTOMATIC BOWLING ALLEY EQUIPMENT	9	5			
9504400000	PLAYING CARDS	9	10			
9504901000	CHESS AND DRAUGHTS	9	10			
9504902000	BOWLING ALLEY EQUIPMENT, WHETHER OR NOT AUTOMATIC	9	10			
9504909100	GAMES OF SKILL OR CHANCE, OTHER THAN OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	10			
9504909900	OTHER ARTICLES FOR PARLOUR GAMES	9	10			
9505100000	ARTICLES FOR CHRISTMAS FESTIVITIES	9	10			
9505900000	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS	9	10			
9506110000	SNOW-SKIS	9	10			
9506120000	SNOW-SKI FASTENINGS	9	10			
9506190000	OTHER SNOW-SKI EQUIPMENT	9	10			
9506210000	SAILBOARDS	9	10			
9506290000	WATER-SKIS, SURF-BOARDS AND OTHER WATER-SPORT EQUIPMENT	9	10			
9506310000	GOLF CLUBS, COMPLETE	9	10			
9506320000	GOLF BALLS	9	10			
9506390000	OTHER GOLF EQUIPMENT	9	10			
9506400000	ARTICLES AND EQUIPMENT FOR TABLE-TENNIS	9	10			
9506510000	LAWN-TENNIS RACKETS, WHETHER OR NOT STRUNG	9	10			
9506590000	BADMINTON OR SIMILAR RACKETS, WHETHER OR NOT STRUNG	9	10			
9506610000	LAWN-TENNIS BALLS, OTHER THAN TABLE-TENNIS BALLS	9	10			
9506620000	INFLATABLE BALLS	9	10			
9506690000	OTHER BALLS, EXCLUDING GOLF BALLS, TENNIS BALLS AND INFLATABLE BALLS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9506700000	ICE SKATES AND ROLLER SKATES, INCLUDING SKATING BOOTS WITH SKATES ATTACHED	9	10			
9506910000	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS OR ATHLETICS	9	10			
9506991000	ARTICLES AND EQUIPMENT FOR BASEBALL AND SOFTBALL, OTHER THAN BALLS	9	10			
9506999000	OTHER ARTICLES AND EQUIPMENT FOR SPORTS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	9	10			
9507100000	FISHING RODS	9	0			
9507200000	FISH-HOOKS, WHETHER OR NOT SNELED	9	0			
9507300000	FISHING REELS	9	0			
9507901000	OTHER ARTICLES FOR LINE FISHING	9	5			
9507909000	BUTTERFLY NETS FOR ALL USES; DECOY 'BIRDS (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES	9	0			
9508100000	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES	0	0			
9508900000	ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS	0	0			
9601100000	WORKED IVORY AND ARTICLES OF IVORY	9	0			
9601900000	WORKED BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS	9	10			
9602001000	GELATINE CAPSULES FOR MEDICINES	0	0			
9602009000	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN AND OTHER ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN AND OTHER ARTICLES OF GELATIN, EXCEPT OF HEADING 35.03	9	0			
9603100000	BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER, WITH OR WITHOUT HANDLES	9	10			
9603210000	TOOTHBRUSHES, INCLUDING DENTAL-PLATE BRUSHES	9	10			
9603290000	SHAVING BRUSHES, HAIR BRUSHES, NAIL BRUSHES, EYELASH BRUSHES AND OTHER TOILET BRUSHES FOR USE ON THE PERSON, INCLUDING SUCH BRUSHES CONSTITUTING PARTS OF APPLIANCES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9603301000	ARTISTS' BRUSHES	9	10			
9603309000	WRITING BRUSHES AND SIMILAR BRUSHES FOR THE APPLICATION OF COSMETICS	9	10			
9603400000	PAINT, DISTEMPER, VARNISH OR SIMILAR BRUSHES (OTHER THAN BRUSHES OF SUBHEADING 9603.30); PAINT PADS AND ROLLERS	9	10			
9603500000	OTHER BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES	9	0			
9603901000	PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING;	9	10			
9603909000	OTHER BROOMS AND BRUSHES, HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, SQUEEGES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS	9	10			
9604000000	HAND SIEVES AND HAND RIDDLES	0	0			
9605000000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	9	10			
9606100000	PRESS-FASTENERS, SNAP-FASTENERS AND PRESS STUDS AND PARTS THEREFOR	0	0			
9606210000	BUTTONS OF PLASTIC, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606220000	BUTTONS OF BASE METAL, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606291000	BUTTONS OF TAGUA (VEGETABLE IVORY)	0	0			
9606299000	BUTTONS OF OTHER MATERIALS	0	0			
9606301000	BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF PLASTIC OR TAGUA (VEGETABLE IVORY)	0	0			
9606309000	OTHER BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF OTHER MATERIALS	0	0			
9607110000	SLIDE FASTENERS, WITH TEETH OF BASE METAL	0	0			
9607190000	OTHER SLIDE FASTENERS	0	0			
9607200000	PARTS OF SLIDE FASTENERS	0	0			
9608101000	BALLPOINT PENS	9	10			
9608102100	BALLPOINT PEN TIPS, WHETHER OR NOT WITH BALL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA (1)	SPFP
9608102900	OTHER PARTS OF BALLPOINT PENS (EXCLUDING REFILLS WITH TIPS), EXCLUDING TIPS, WHETHER OR NOT WITH BALL	0	0			
9608201000	FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	9	10			
9608209000	PARTS OF FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	0	0			
9608310000	STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER INDIAN INK DRAWING PENS	9	10			
9608390000	OTHER STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER PENS	9	10			
9608400000	PROPELLING OR SLIDING PENCILS	9	10			
9608500000	SETS OF ARTICLES FROM TWO OR MORE OF THE FOREGOING SUBHEADINGS	9	10			
9608600000	REFILLS FOR BALLPOINT PENS, COMPRISING THE BALLPOINT AND INK-RESERVOIR	9	10			
9608910000	PEN NIBS AND NIB POINTS	9	0			
9608990000	DUPLICATING STYLOS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES, AND OTHER PARTS OF ARTICLES OF HEADING 96.08	9	10			
9609100000	PENCILS	9	10			
9609200000	LEADS FOR PENCILS OR PROPELLING OR SLIDING PENCILS	9	10			
9609900000	PASTELS, CHARCOALS AND CHALKS FOR WRITING OR DRAWING AND TAILORS' CHALKS	9	10			
9610000000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	9	10			
9611000000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSED LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS	9	5			
9612100000	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES	9	10			
9612200000	INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES	9	5			
9613100000	POCKET LIGHTERS, GAS FUELLED, NON-REFILLABLE	9	10			
9613200000	POCKET LIGHTERS, GAS FUELLED, REFILLABLE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ⁽¹⁾	SPFP
9613800000	OTHER CIGARETTE LIGHTERS AND OTHER LIGHTERS	9	10			
9613900000	PARTS OF CIGARETTE LIGHTERS AND OTHER LIGHTERS, OTHER THAN FLINTS AND WICKS	9	10			
9614000000	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	9	5			
9615110000	COMBS, HAIR-SLIDES AND THE LIKE, OF HARD RUBBER OR PLASTIC	9	10			
9615190000	COMBS, HAIR-SLIDES AND THE LIKE, OF MATERIALS OTHER THAN HARD RUBBER OR PLASTIC	9	10			
9615900000	HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE AND PARTS THEREOF, OTHER THAN THOSE OF HEADING 85.16	9	10			
9616100000	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR	9	10			
9616200000	POWDER-PUFFS AND SIMILAR ARTICLES FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS	9	10			
9617000000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0	0			
9618000000	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0	0			
9701100000	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND	9	10			
9701900000	COLLAGES AND SIMILAR DECORATIVE PLAQUES	9	10			
9702000000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	9	10			
9703000000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	9	10			
9704000000	POSTAGE OR REVENUE STAMPS, POSTMARKS, FIRST-DAY COVERS, PRE-STAMPED STATIONERY AND THE LIKE, FRANKED, OR IF UNFRANKED NOT BEING OF LEGAL TENDER AND NOT BEING INTENDED FOR USE AS LEGAL TENDER IN THE COUNTRY OF DESTINATION	9	10			
9705000000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	9	10			
9706000000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	9	10			

⁽¹⁾ SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

^(*) The tariffs resulting from the application of the Price Band System will be maintained.

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

ANNEX II

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION**Table of contents**

SECTION 1

GENERAL PROVISIONS

Article 1 Definitions

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

- Article 2 General Requirements
- Article 3 Cumulation of Origin
- Article 4 Cumulation of Origin with Other Countries
- Article 5 Wholly Obtained Products
- Article 6 Sufficiently Worked or Processed Products
- Article 7 Insufficient Working or Processing Operations
- Article 8 Unit of Qualification
- Article 9 Accessories, Spare Parts and Tools
- Article 10 Sets
- Article 11 Neutral Elements

SECTION 3

TERRITORIAL REQUIREMENTS

- Article 12 Principle of Territoriality
- Article 13 Direct Transport
- Article 14 Exhibitions

SECTION 4

PROOF OF ORIGIN

- Article 15 General Requirements
- Article 16 Procedure for the Issuance of a Movement Certificate EUR.1
- Article 17 Movement Certificate EUR.1 Issued Retrospectively
- Article 18 Issuance of a Duplicate Movement Certificates EUR.1
- Article 19 Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin Previously Issued or Made Out
- Article 20 Conditions for Making Out an Invoice Declaration
- Article 21 Approved Exporter
- Article 22 Validity of Proof of Origin
- Article 23 Submission of Proof of Origin
- Article 24 Importation by Instalments
- Article 25 Exemptions from Proof of Origin
- Article 26 Supporting Documents
- Article 27 Preservation of Proof of Origin and Supporting Documents
- Article 28 Discrepancies and Formal Errors
- Article 29 Amounts Expressed in Euro

SECTION 5

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 30	Cooperation between Competent Authorities
Article 31	Verification of Proofs of Origin
Article 32	Dispute Settlement
Article 33	Penalties
Article 34	Free Zones

SECTION 6

CEUTA AND MELILLA

Article 35	Application of this Annex
Article 36	Special Conditions

SECTION 7

FINAL PROVISIONS

Article 37	Amendments to this Annex
Article 38	Transitional Provisions for Products in Transit or Storage

LIST OF APPENDICES

Appendix 1	Introductory Notes to the List in Appendix 2
Appendix 2	List of working or processing required to be carried out on non-originating materials in order for a manufacture product to obtain originating status
Appendix 2A	Addendum to the list of working or processing required to be carried out on non-originating materials in order for a manufactured product to obtain originating status
Appendix 3	Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1
Appendix 4	Text of the invoice declaration
Appendix 5	Products to which subparagraph (b) of the Declaration of the European Union concerning Article 5 in relation to originating products from Peru and Colombia applies

DECLARATIONS**REGARDING ANNEX II CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION**

Declaration of the European Union concerning Article 5 of Annex II in relation to originating products from Peru and Colombia

Joint declaration of Peru and Colombia concerning Article 5 of Annex II in relation to originating products from the European Union

Joint declaration concerning the Principality of Andorra

Joint declaration concerning the Republic of San Marino

Joint declaration on the revision of the rules of origin contained in Annex II concerning the Definition of "Originating Products" and Methods of Administrative Cooperation

SECTION 1

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- "aquaculture" means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;
- "chapters" and "headings" mean the chapters and the headings of two and four digit codes, respectively, used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";
- "classified" refers to the classification of a product or material under a particular heading;
- "competent authorities or customs authorities" refers to the following governmental bodies:
 - (a) with respect to Colombia, the Ministerio de Comercio, Industria y Turismo or the Dirección de Impuestos de Aduanas Nacionales, or their successors;
 - (b) with respect to Peru, the Ministerio de Comercio Exterior y Turismo, or its successors; and
 - (c) with respect to the European Union, the customs authorities of the European Union Member States.
- "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
- "ex-works price" means the price paid for the product ex works to the manufacturer in the European Union or in a signatory Andean Country in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- "goods" means both materials and products;
- "manufacture" means any kind of working or processing, including assembly or specific operations;
- "material" means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
- "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- "raw material" means a basic substance in its natural, modified or semi-processed state, used as an input to a production process for subsequent modification or transformation into a finished product;
- "value of the non-originating materials" means the customs value at the time of importation of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the European Union or in a signatory Andean Country.

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General Requirements

1. For the purposes of implementing this Agreement, the following products shall be considered as originating in the European Union:

- (a) products wholly obtained in the European Union within the meaning of Article 5; and
- (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6.

2. For the purposes of implementing this Agreement, the following products shall be considered as originating in a signatory Andean Country:

- (a) products wholly obtained in that signatory Andean Country within the meaning of Article 5; and
- (b) products obtained in a signatory Andean Country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that signatory Andean Country within the meaning of Article 6.

Article 3

Cumulation of Origin

1. Materials originating in the European Union shall be considered as materials originating in a signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in that signatory Andean Country, provided they have undergone working or processing going beyond that referred to in Article 7.

2. Materials originating in a signatory Andean Country shall be considered as materials originating in the European Union or in another signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in the European Union or in such other signatory Andean Country, provided that they have undergone working or processing going beyond that referred to in Article 7.

3. Notwithstanding paragraphs 1 and 2, materials originating in Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela or in a Member Country of the Andean Community which is not a Party to this Agreement shall be considered as materials originating in a signatory Andean Country when further processed or incorporated into a product obtained there.

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in the signatory Andean Countries went beyond the operations referred to in Article 7;
- (b) the materials originated in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if such materials were exported directly to the European Union ⁽¹⁾; and
- (c) existing arrangements in force between the signatory Andean Countries and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

5. The originating status of materials exported from a country referred to in paragraph 3 to a signatory Andean Country to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.

⁽¹⁾ In the case where one of the countries listed in paragraph 3 is not a beneficiary of a preferential regime of the European Union, the rules of this Agreement shall apply.

6. Proof of the originating status acquired under the terms of paragraph 4, of products exported to the European Union, shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting country in accordance with the provisions of Section 4 (Proof of Origin). These documents shall bear the mention "cumulation with [name of country]".

Article 4

Cumulation of Origin with Other Countries

1. At the request of a signatory Andean Country or the European Union, materials originating in a Central American ⁽¹⁾, South American or Caribbean country (hereinafter referred to in this Article as a "non-Party") shall be considered as materials originating, respectively, in a signatory Andean Country or in the European Union when further processed or incorporated into a product obtained there.

2. The request referred to in paragraph 1 shall be addressed to the Subcommittee on Customs, Trade Facilitation and Rules of Origin (hereinafter referred to as "the Subcommittee") in accordance with Article 68, subparagraph 2(f) of this Agreement.

3. In order for the products referred to in paragraph 1 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:

- (a) the working or processing of the materials carried out in the signatory Andean Countries or in the European Union went beyond the operations referred to in Article 7;
- (b) the materials originated in a non-Party, in application of rules of origin identical to those applicable if such materials were exported directly to the signatory Andean Countries or to the European Union, respectively; and
- (c) the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

4. The Parties shall agree, within the Subcommittee, on the materials to which this Article shall apply.

5. The cumulation established in this Article may be applied provided that:

- (a) preferential trade agreements that are in conformity with Article XXIV of the GATT 1994 between the signatory Andean Countries and the non-Party concerned, and between the European Union and such non-Party, respectively, are in force;
- (b) cumulation provisions equivalent to the ones provided for under this Article are contained in the agreements referred to under subparagraph (a), in order for the cumulation provisions to apply in a reciprocal manner between the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned, respectively; and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation under this Article have been published in the Official Journal of the European Union (C series), and in the official publications of the signatory Andean Countries and of the non-Party or non-Parties concerned, according to their own procedures.

6. The Parties may agree within the Subcommittee on additional conditions for the application of this Article.

Article 5

Wholly Obtained Products

1. The following products shall be considered as wholly obtained in the European Union or in a signatory Andean Country:

- (a) mineral products extracted from their soil, subsoil or from their seabed;
- (b) vegetable products collected or harvested there;

⁽¹⁾ This reference includes the United States of Mexico.

- (c) live animals born and raised there;
- (d) products obtained from live animals raised there;
- (e) (i) products obtained by hunting or fishing conducted there;
 - (ii) products of aquaculture, including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there;
- (f) products of sea fishing and other products taken from the sea by their vessels ⁽¹⁾;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) raw materials recovered from used goods collected there;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside the territory of the European Union or of a signatory Andean Country, provided that they have rights to work that soil or subsoil; and
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

2. The terms "their vessels" and "their factory ships" in subparagraphs 1(f) and 1(g) shall apply only to vessels and factory ships which comply with the conditions established in the Declarations attached to this Annex, which constitute an integral part of this Agreement.

Article 6

Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 (hereinafter referred to as "the list") are fulfilled.

2. The conditions referred to in paragraph 1 indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing those products, and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

3. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 percent of the ex-works price of the product; and
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

4. Paragraphs 1, 2 and 3 shall apply subject to the provisions of Article 7.

Article 7

Insufficient Working or Processing Operations ⁽²⁾

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating product, regardless of whether the requirements of Article 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;

⁽¹⁾ For the purposes of this subparagraph, products of sea fishing and other products taken from the sea by vessels of an European Union Member State within 200 nautical miles from the baselines of a signatory Andean Country shall be regarded as originating in that signatory Andean Country; while products of sea fishing and other products taken from the sea by vessels of a signatory Andean Country within 200 nautical miles from the baselines of a European Union Member State shall be regarded as originating in that European Union Member State.

⁽²⁾ For the purposes of this Article, "simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. Simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

- (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing ⁽¹⁾ marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals; and
- (p) a combination of two or more operations specified in subparagraphs (a) to (o).

2. All operations carried out either in the European Union or in a signatory Andean Country on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be that of the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System. It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, such packaging shall be included for the purposes of determining origin ⁽²⁾.

Article 9

Accessories, Spare Parts and Tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

⁽¹⁾ Printing of marks, labels, logos and such distinguishing signs on paper or plastic substrate shall not be considered as an insufficient working or processing operation within the meaning of Article 7 paragraph 1, where the resulting printed article constitutes the final product to be exported under preferences. For example: the manufacture and export of self-adhesive labels; or the manufacture and export of labelled packaging for goods, such as plastic potato chips bags.

However, the fact that the operation is not considered insufficient shall not at the same time be taken to mean that such an operation automatically confers origin. For this, the specific rule in Appendix 2 for the product concerned must be fulfilled.

⁽²⁾ When the products qualify as wholly obtained, the packaging shall not be taken into consideration for the purposes of determining origin.

*Article 11***Neutral Elements**

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following elements which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; or
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

SECTION 3

TERRITORIAL REQUIREMENTS*Article 12***Principle of Territoriality**

1. The conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in the European Union or in the signatory Andean Countries.
2. If originating goods exported from the European Union or from the signatory Andean Countries to another country that is not a Party to this Agreement return, such goods shall be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the returning goods are the same as those exported; and
 - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article 13***Direct Transport**

1. The preferential treatment provided for under this Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the European Union and the signatory Andean Countries. However, products may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or temporary warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.
2. Originating products may be transported by pipeline across territory other than that of the European Union or the signatory Andean Countries.
3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied, upon request, to the customs authorities of the importing Party by the submission of:
 - (a) transportation documents, such as airway bills, bills of lading, cargo manifest, or multimodal, or combined transportation documents, that certify transport from the country of origin to the importing Party;
 - (b) customs documents that authorise the trans-shipment or temporary storage; or
 - (c) failing these, any substantiating documents.

*Article 14***Exhibitions**

1. Originating products, sent for exhibition in a country other than the European Union and the signatory Andean Countries and sold after the exhibition for importation in the European Union or in the signatory Andean Countries shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from the European Union or from the signatory Andean Countries to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in the European Union or in the signatory Andean Countries;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Section 4 and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the goods have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

SECTION 4

PROOF OF ORIGIN

Article 15

General Requirements

1. Products originating in the European Union shall, on importation into the signatory Andean Countries, and products originating in a signatory Andean Country shall, on importation into the European Union, benefit from this Agreement upon presentation, in accordance with the domestic law of the importing Party, of:

- (a) a movement certificate EUR.1, specimen of which appears in Appendix 3; or
- (b) in the cases specified in Article 20, paragraph 1, a declaration (hereinafter referred to as the "invoice declaration") given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Appendix 4.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 16

Procedure for the Issuance of a Movement Certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his/her authorised representative.

2. For the purposes of paragraph 1, the exporter or his/her authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in any of the languages listed in Article 337 of this Agreement and in accordance with the provisions of the domestic law of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the competent authorities or customs authorities of the exporting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.

4. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities of a Member State of the European Union or of the signatory Andean Countries if the products concerned can be considered as products originating in the European Union or in the signatory Andean Countries and fulfil the other requirements of this Annex.

5. The competent authorities or customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, such authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The said authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, the competent authorities or customs authorities shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities and made available to the exporter as soon as the actual exportation has been effected or ensured.

Article 17

Movement Certificate EUR.1 Issued Retrospectively

1. Notwithstanding Article 16, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after the exportation of the products to which it relates if:

- (a) a movement certificate was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent authorities or customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter shall indicate in his/her application the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for his/her request.

3. The competent authorities or customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application coincides with that in the corresponding file.

4. Movement Certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:

BG "ИЗДАДЕН ВПОСЛЕДСТВИЕ"

ES "EXPEDIDO A POSTERIORI"

CS "VYSTAVENO DODATEČNE"

DA "UDSTEDT EFTERFØLGENDE"

DE "NACHTRÄGLICH AUSGESTELLT"

ET "TAGANTJÄRELE VÄLJA ANTUD"

EL "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"

EN "ISSUED RETROSPECTIVELY"

FR "DÉLIVRÉ A POSTERIORI"

IT "RILASCIATO A POSTERIORI"

LV "IZSNIEGTS RETROSPEKTĪVI"

LT "RETROSPEKTYVUSIS IŠDAVIMAS"

HU "KIADVA VISSZAMENŐLEGES HATÁLYAL"

MT "MAHRUG RETROSPETTIVAMENT"
NL "AFGEGEVEN A POSTERIORI"
PL "WYSTAWIONE RETROSPEKTYWNIE"
PT "EMITIDO A POSTERIORI"
RO "EMIS A POSTERIORI"
SK "VYDANÉ DODATOČNE"
SL "IZDANO NAKNADNO"
FI "ANNETTU JÄLKIKÄTEEN"
SV "UTFÄRDAT I EFTERHAND"

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

Article 18

Issuance of a Duplicate Movement Certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent authority or customs authority which issued such certificate for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued pursuant to paragraph 1 shall be endorsed with one of the following words:

BG "ДУБЛИКАТ"
ES "DUPLICADO"
CS "DUPLIKÁT"
DA "DUPLIKAT"
DE "DUPLIKAT"
ET "DUPLIKAAT"
EL "ΑΝΤΙΓΡΑΦΟ"
EN "DUPLICATE"
FR "DUPLICATA"
IT "DUPLICATO"
LV "DUBLIKĀTS"
LT "DUBLIKATAS"
HU "MÁSODLAT"
MT "DUPLIKAT"
NL "DUPLICAAT"
PL "DUPLIKAT"
PT "SEGUNDA VIA"
RO "DUPLICAT"
SK "DUPLIKÁT"
SL "DVOJNIK"
FI "KAKSOISKAPPALE"
SV "DUPLIKAT"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 shall take effect as from that date.

Article 19

Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin previously issued or Made out

When originating products are placed under the control of a customs authority in the European Union or of a signatory Andean Country, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the European Union or the signatory Andean Countries. The replacement movement certificate(s) EUR.1 shall be issued by the competent authority or by the customs authority, in this last case, under whose control the products are placed.

Article 20

Conditions for Making Out an Invoice Declaration

1. An invoice declaration as referred to in Article 15, subparagraph 1(b), may be made out:
 - (a) by an approved exporter within the meaning of Article 21, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the competent authorities or customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration the text of which appears in Appendix 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting Party. If the declaration is hand-written, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 21 shall not be required to sign such declarations provided that the exporter gives the competent authorities or customs authorities of the exporting Party a written undertaking that s/he accepts full responsibility for any invoice declaration which identifies him/her as if it had been signed in manuscript by him/her.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Party no longer than two years after the importation of the products to which it relates.

Article 21

Approved exporter

1. The competent authorities or customs authorities of the exporting Party may authorise any exporter (hereinafter referred to as "approved exporter") who makes frequent shipments of products under this Agreement, to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the competent authorities or customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.
2. The competent authorities or customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The competent authorities or customs authorities shall grant the approved exporter an authorisation number which shall appear on the invoice declaration.
4. The competent authorities or customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The competent authorities or customs authorities may withdraw the authorisation at any time. Such authorities shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

*Article 22***Validity of Proof of Origin**

1. A proof of origin shall be valid for 12 months from the date a movement certificate EUR.1 is issued, or from the date an invoice declaration is made out in the exporting Party. Such proof of origin must be presented within the said period to the customs authorities of the importing Party, in accordance with its domestic law.
2. Proofs of origin which are submitted to the customs authorities of the importing Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of late presentation, the customs authorities of the importing Party may accept, in accordance with their domestic law, the proofs of origin where the products have been submitted before the said final date.
4. For the purposes of applying paragraphs 2 and 3, if a proof of origin is not presented at the time of importation, the importer must declare to the customs authorities of the importing Party the intention of requesting preferential tariff treatment for the products concerned.

*Article 23***Submission of Proof of Origin**

Proofs of origin shall be submitted to the customs authorities of the importing Party in accordance with the procedures applicable in that Party. The said authorities may require a translation of a proof of origin and the import declaration to be accompanied by a statement from the importer that the products meet the conditions required for benefiting from the application of this Agreement.

*Article 24***Importation by Instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

*Article 25***Exemptions from Proof of Origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade, have been declared as meeting the requirements of this Annex and there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration may be made on the customs declaration or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. The total value of the products referred to in paragraphs 1 and 2 shall not exceed:
 - (a) for importation into the European Union, 500 euro in the case of small packages or 1 200 euro in the case of products forming part of travellers' personal luggage;
 - (b) for importation into a signatory Andean Country, 2 000 US dollars in the case of small packages, or 1 000 US dollars in the case of products forming part of travellers' personal luggage.
4. For the purposes of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

Article 26

Supporting Documents

The documents referred to in Articles 16, paragraph 3 and 20 paragraph 3 used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Party and fulfil the other requirements of this Annex, may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in their accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law;
- (c) documents proving the working or processing of materials in the European Union or in the signatory Andean Countries, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law; or
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

Article 27

Preservation of Proof of Origin and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16, paragraph 3.
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20, paragraph 3.
3. The competent authorities or customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16, paragraph 2.
4. The customs authorities of the importing Party or the importer, according to domestic law of the importing Party, shall keep for at least three years the movement certificates EUR.1 and the invoice declarations presented to or by them.

Article 28

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products, shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors, such as typing errors, on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 29

Amounts Expressed in Euro

1. For the application of the provisions of Article 20, subparagraph 1(b) and Article 25, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the European Union Member States equivalent to the amounts expressed in euro shall be fixed annually by the European Union and submitted to the signatory Andean Countries.

2. A consignment shall benefit from the provisions of Article 20 subparagraph 1(b) or Article 25 paragraph 3 having as reference the currency in which the invoice is drawn up, according to the amount fixed by the European Union.

3. The amounts to be used in any given national currency of the European Union Member States shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The European Commission shall notify the signatory Andean Countries of these amounts by 15 October and these amounts shall apply from 1 January the following year.

4. The Member States of the European Union may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than five per cent. The Member States of the European Union may retain unchanged their national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Subcommittee at the request of a Party. When carrying out this review, the Subcommittee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, the Subcommittee may decide to modify the amounts expressed in euro.

SECTION 5

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 30

Cooperation between Competent Authorities

1. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, with specimen impressions of stamps used for the issue of movement certificates EUR.1 and with the addresses of the competent authorities or customs authorities responsible for verifying those certificates and invoice declarations.

2. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, information about the structure of the authorisation numbers for approved exporters. The competent authorities and customs authorities shall cooperate, through their contact points, should there be a need for further consultation on these numbers.

3. Any changes to the elements referred to in paragraph 1 or 2 shall be notified by the competent authorities or the customs authorities of the Party concerned to the competent authorities or the customs authorities of the other Parties without undue delay, indicating the date when these changes come into effect.

4. In order to ensure the proper application of this Annex, the European Union and the signatory Andean Countries shall assist each other, through the competent authorities or customs authorities, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 31

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the competent authorities or customs authorities of the importing Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.

2. For the purposes of implementing paragraph 1, the competent authorities or customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if submitted, or a copy of these documents, to the competent authorities or customs authorities of the exporting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the competent authorities or customs authorities of the exporting Party. For this purpose, such authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the competent authorities or customs authorities of the importing Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The competent authorities or customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting competent authorities or customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. For the purposes of this Article, working communications between the competent authorities or customs authorities of the importing and the exporting Parties shall be conducted in English or in Spanish languages, or shall be accompanied by a translation in English or Spanish.

Article 32

Dispute Settlement

1. Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the competent authority or customs authority requesting a verification and the competent authority or customs authority responsible for carrying out this verification, or where questions arise regarding the interpretation of this Annex, they shall be submitted to the Subcommittee.

2. In case a satisfactory solution is not agreed, the affected Party may resort to the dispute settlement mechanism under Title XII (Dispute Settlement) of this Agreement. In that case, the consultations carried out in the Subcommittee shall be taken into consideration for the procedure of consultations established in the dispute settlement mechanism.

3. Any case regarding a dispute between an importer and the competent authority or customs authority of the importing Party shall be settled under the legislation of that Party.

Article 33

Penalties

Penalties shall be imposed, in accordance with the respective domestic legislation of each Party, on any person who draws up, or causes a document to be drawn up, which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 34

Free zones

1. The Parties shall take all necessary measures to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their respective territory, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.

2. Notwithstanding paragraph 1, when products originating in the European Union or in a signatory Andean Country enter into a free zone situated in their territory under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.

SECTION 6

CEUTA AND MELILLA

Article 35

Application of this Annex

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.
2. Products originating in a signatory Andean Country, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The signatory Andean Countries shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purposes of the application of paragraph 2 with respect to products originating in Ceuta and Melilla, this Annex shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
 - (a) products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla; or
 - (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in subparagraph 1(a)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;
 - or that
 - (B) those products are originating in a signatory Andean Country or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;
 - (b) products originating in a signatory Andean Country:
 - (i) products wholly obtained in such signatory Andean Country; or
 - (ii) products obtained in that signatory Andean Country, in the manufacture of which products other than those referred to in subparagraph 1(b)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;
 - or that
 - (B) those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his/her authorised representative shall enter "Colombia" or "Peru" and "Ceuta and Melilla" in Box 2 of movement certificate EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificate EUR.1 or on invoice declarations.
4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

SECTION 7

FINAL PROVISIONS*Article 37***Modifications to this Annex**

Pursuant to Article 13, subparagraph 2(g)(iii) of this Agreement, the Trade Committee may decide to modify the provisions of this Annex.

*Article 38***Transitional Provisions for Products in Transit or Storage**

This Agreement may apply to products which comply with the provisions of this Annex and which, on the date of entry into force of this Agreement, are either in transit or are in a Party in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

Appendix 1

INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of this Annex.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this means that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the corresponding chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

- 3.1. The provisions of Article 6 of this Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the European Union or in the signatory Andean Countries.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 50 per cent of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading ex 7224.

If this forging has been forged in the European Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the European Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression 'manufacture from materials of any heading', materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression 'manufacture from materials of any heading, including other materials of heading ...' or 'manufacture from materials of any heading, including other materials of the same heading as the product' means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used, but does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 4.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,

- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', this tolerance is 20 per cent in respect of this yarn.
- 5.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; and decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation; and
- (i) isomerisation.

7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; and decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge; and

- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.
-

Appendix 2

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not be all covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained ⁽¹⁾	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	All the products of Chapter 6 shall be wholly obtained	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the materials of Chapter 8 used are wholly obtained, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
ex Chapter 09	Coffee, tea, mate and spices; except for:	Manufacture from materials of any heading	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained ⁽²⁾	

(1)	(2)	(3)	or	(4)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all edible vegetables, roots and tubers of Chapter 7, fruits of Chapter 8 and cereals of Chapter 10 used are wholly obtained		
1101	Wheat flour	Manufacture from materials of any heading, except that of the product		
ex 1102	Maize (corn) flour	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of white maize of heading 1005 used does not exceed 50 per cent of the total weight of the product		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture from materials of any heading, except that of the product		
ex 1108	Maize (corn) starch	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of yellow maize of heading 1005 used does not exceed 20 per cent of the total weight of the product		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 per cent of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	– Pectic substances, pectinates and pectates	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product		
1507 to 1508	Soya-bean oil, ground nut oil, and their fractions, but not chemically modified	Manufacture from materials of any heading, except that of the product ⁽³⁾		
1509 to 1511	Olive oil, other oils obtained solely from olives, palm oil and their fractions, but not chemically modified	Manufacture in which all the vegetable materials used are wholly obtained		
1512 to 1515	Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified	Manufacture from materials of any heading, except that of the product ⁽³⁾		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁽³⁾		
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: — at least 40 per cent by weight of all the materials of Chapter 4 used are originating, and — the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁽³⁾		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: — from animals of Chapter 1, and — in which all the materials of Chapter 3 used are wholly obtained		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any other chapter, except that of the product		
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any other chapter, except that of the product and Chapter 11		
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 50 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture in which all the materials of Chapter 18 used are wholly obtained		
1803 to 1805	Cocoa paste, whether or not defatted; cocoa butter, fat and oil; cocoa powder, not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of cocoa of headings 1801 and 1802 used does not exceed 50 per cent of the total weight of the product (*)		
1806	Chocolate and other food preparations containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
	- Malt extract	Manufacture from cereals of Chapter 10		
	- "Dulce de leche" ("arequipe" or "manjar blanco")	Manufacture: — from materials of any heading, except that of the product, and — in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product		
	- Other dairy preparations containing more than 10 per cent by weight of milk solids	Manufacture from materials of any heading, except that of the product		
	- Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		

(1)	(2)	(3)	or (4)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 per cent or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used	
	- Containing more than 20 per cent by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used, and — all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except from potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); 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 elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the materials of Chapter 11 used are originating. However, durum wheat and Zea indurata maize, and their derivatives of Chapter 11 may be used, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture: — from materials of any heading, except those of Chapter 11, and — in which mixes and doughs for the preparation of bakers' wares classified in heading 1901 do not exceed 20 per cent of the ex-works price of the product	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the vegetables, fruits and nuts of Chapters 7 and 8 used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or	(4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which: — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture in which: — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, except for	Manufacture in which: — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used does not exceed 40 per cent of the ex-works price of the product		
	- Peanut butter; mixtures based on cereals; maize (corn)	Manufacture from materials of any heading, except that of the product		
	- Palm hearts	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product — the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product		
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	– Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product	
2106	– Food preparations not elsewhere specified or included, except for sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product	
	– Sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale	Manufacture: — from materials of any heading, except that of the product, and — in which all the materials of headings 1701 and 1702 used are wholly obtained	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product, and — in which all the materials of headings 0401 to 0406 used are wholly obtained	

(1)	(2)	(3)	or	(4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: — from materials of any heading, except those of heading 1703, 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except those of heading 2207 or 2208, and — in which all the grapes or materials derived from grapes used are wholly obtained		
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product		
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained		
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 per cent by weight	Manufacture in which all the maize used is wholly obtained		
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soy bean oil	Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207		
2306	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 2304 or 2305:			
	– Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 per cent of olive oil	Manufacture in which all the olives of Chapter 7 used are wholly obtained		
	– Other	Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207		
2309	Preparations of a kind used in animal feeding	Manufacture in which: — the weight of all the materials from heading 1006, Chapter 11 and headings 2302 and 2303 used does not exceed 20 per cent of the total weight of the product, — all the sugar, molasses or milk used are originating, and — all the materials of Chapter 3 used are wholly obtained		

(1)	(2)	(3)	or	(4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 per cent by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement, except for:	Manufacture from materials of any heading, except that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 per cent by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining, liquefaction and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽⁶⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	

(1)	(2)	(3)	or (4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 2930	Dithiocarbonates (xanthates and xanthogenates)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 per cent by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:			
	– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	– Other:			
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		

(1)	(2)	(3)	or (4)
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
3003 and 3004	Medicaments (excluding products of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
	- Other	Manufacture: — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 3006	- Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:		

(1)	(2)	(3)	or (4)
	- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
	- made of fabrics	Manufacture from (?): — natural fibres — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	
	- appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
3204	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 fluorescent brightening agents or as luminophores, whether or not chemically defined	Manufacture from materials of any heading	
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	Manufacture from materials of any heading	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; 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; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽⁸⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3302	Preparations based on odoriferous substances that contain more than 5 per cent of weight in sugar, of a kind used in the food or drink industries	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽⁵⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		
3404	Artificial waxes and prepared waxes:			
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 per cent of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except for: — hydrogenated oils having the character of waxes of heading 1516,		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
		— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and	
		— materials of heading 3404.	
		However, these materials may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 3502	Egg albumin	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:			
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
	- Graphite in paste form, being a mixture of more than 30 per cent by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3806	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, (other than salts of rosin adducts); ester gums	Manufacture from rosins and resin acids		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
3809	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, paper, leather or like industries, not elsewhere specified or included:		
	– With a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products	
	– Other	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 per cent of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product		
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:			
	- The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes		
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions		
	-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	Biodiesel: mixtures of mono alkyl esters of the fatty acids of the long chain of subproducts of vegetable and animal oils. For greater certainty, the mono alkyl ester makes reference to methyl ester or ethyl ester of fatty acids	Manufacture — from materials of any heading, except that of the product, and — in which all the materials of Chapter 15 used are wholly obtained (?)	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 39	Plastics and articles thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS); polyethers of subheading 3907.20 except polyacetals; epoxide resins of subheading 3907.30; polycarbonates of subheading 3907.40; unsaturated polyesters of subheading 3907.91	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product, or Manufacture from polycarbonate of tetrabromo (bisphenol A) of subheading 3907.40	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3915	Waste, parings and scrap, of plastics	Manufacture from materials of any heading, except that of the product		
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Manufacture from materials of any heading, except that of the product ⁽¹⁰⁾		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture from materials of any heading, except that of the product		
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 per cent of the ex-works price of the product		
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:			
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres		
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012		
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product		
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 per cent of the ex works price of the product		
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
ex 4302	Tanned or dressed furskins, assembled:			
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		
	- Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:			
	- Sanded or end-jointed	Sanding or end-jointing		
	- Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
	- Beadings and mouldings	Beading or moulding		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		

(1)	(2)	(3)	or	(4)
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product		
4503	Articles of natural cork	Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product		
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911		

(1)	(2)	(3)	or	(4)
4910	Calendars of any kind, printed, including calendar blocks:			
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — other natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5007	Woven fabrics of silk or of silk waste:			
	- Incorporating rubber thread	Manufacture from single yarn (?)		
	- Other	Manufacture from (?):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:			
	- Incorporating rubber thread	Manufacture from single yarn (?)		
	- Other	Manufacture from (?):		
		— coir yarn, — natural fibres, — tops of wool, of fine or coarse animal hair or of horsehair of heading 5105 — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		

(1)	(2)	(3)	or	(4)
5208 to 5212	Woven fabrics of cotton:			
	- Incorporating rubber thread	Manufacture from single yarn (?)		
	- Other	Manufacture from (?):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product		
5306 to 5308	- Yarn of other vegetable textile fibres; paper yarn	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	- Incorporating rubber thread	Manufacture from single yarn (?)		
	- Other	Manufacture from (?): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		

(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5407 and 5408	Woven fabrics of synthetic or artificial filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn (?)	
	- Other	Manufacture from (?):	
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	

(1)	(2)	(3)	or	(4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres:			
	- Incorporating rubber thread	Manufacture from single yarn (?)		
	- Other	Manufacture from (?): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (?): — coir yarn, — natural fibres, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper-making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	- Needleloom felt	Manufacture from (?): — natural fibres, or — chemical materials or textile pulp		

(1)	(2)	(3)	or (4)
		However:	
		— polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the ex-works price of the product	
	- Other	Manufacture from (?): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Manufacture from (?): — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (?): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5606	- Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (?): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
	- Gimped yarn associated to elastomeric yarn	Manufacture from yarn	

(1)	(2)	(3)	or	(4)
ex 560750 and 5608	Twine (cordeles) and nets	Manufacture from (7) ⁽¹⁾ : — coir yarn, — natural fibres, — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp, or — paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	- Of needleloom felt	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp However:		
		— polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 per cent of the ex-works price of the product Jute fabric may be used as a backing		
	- Of other felt	Manufacture from (7): — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	- Other	Manufacture from (7): — coir yarn or jute yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery:			
	- Combined with rubber thread	Manufacture from single yarn (7)		
	- Other	Manufacture from (7):		

(1)	(2)	(3)	or (4)
		— natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 per cent by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp. However, elastomeric yarns from headings 5402 and 5404 may be used	

(1)	(2)	(3)	or	(4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (?)		
5905	Textile wall coverings:			
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	– Other	Manufacture from (?):		
		— coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or		
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902:			
	– Knitted or crocheted fabrics	Manufacture from (?): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	– Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials	Manufacture from chemical materials		
	– Other	Manufacture from yarn		

(1)	(2)	(3)	or	(4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product		
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:			
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric		
	- Other	Manufacture from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310		
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from (7): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene (12), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,		
		-- monofil of polytetrafluoroethylene (12), -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (12),		

(1)	(2)	(3)	or	(4)
		-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		
	- Other	Manufacture from (?): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from (?): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — elastomeric yarns from headings 5402 and 5404 — chemical materials or textile pulp		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:			
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn (?) ⁽¹³⁾		
	- Other	Manufacture from (?) ⁽¹⁴⁾ : — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn (?) ⁽¹³⁾		
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		

(1)	(2)	(3)	or	(4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽¹³⁾ or		
		Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Other	Manufacture from unbleached single yarn ⁽⁷⁾ ⁽¹³⁾ Or		
		Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted products of headings 6213 and 6214 used does not exceed 47,5 per cent of the ex-works price of the product		
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:			
	- Embroidered	Manufacture from yarn ⁽¹³⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽¹³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁽¹³⁾		
	- Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
	- Other	Manufacture from yarn ⁽¹³⁾		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	- Of felt, of nonwovens	Manufacture (?) from: — natural fibres, or — chemical materials or textile pulp		
	- Other:			
	-- Embroidered	Manufacture from unbleached single yarn ⁽¹³⁾ ⁽¹⁵⁾ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product		
	-- Other	Manufacture from unbleached single yarn ⁽¹³⁾ ⁽¹⁵⁾		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (?): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
	- Of nonwovens	Manufacture from (?) ⁽¹³⁾ : — natural fibres, or — chemical materials or textile pulp		
	- Other	Manufacture from unbleached single yarn (?) ⁽¹³⁾		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
6308	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	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 per cent of the ex-works price of the set		
6401	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	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		

(1)	(2)	(3)	or (4)
6402	Other footwear with outer soles and uppers of rubber or plastics		
	- Sports footwear; footwear with upper straps or thongs assembled to the sole by means of plugs		
	-- With a customs value above 8 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	-- With a customs value of 8 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating	
	- Other		
	-- With a customs value above 11 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	-- With a customs value of 11 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
	- With a customs value above 24 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	- With a customs value of 24 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	- With a customs value above 14 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
	- With a customs value of 14 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating	

(1)	(2)	(3)	or	(4)
6405	Other footwear			
	- With uppers of rubber or plastics			
	-- With a customs value above 11 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 11 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	- With uppers of leather or composition leather			
	-- With a customs value above 24 euro	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 24 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	- With uppers of textile materials			
	-- With a customs value above 14 euro,	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
	-- With a customs value of 14 euro or less	Manufacture in which the uppers of footwear of heading 6406 used are originating		
	- Others	Manufacture in which the uppers of footwear of heading 6406 used are originating		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6505	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; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹³⁾		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ⁽¹⁶⁾	Manufacture from non-coated glass-plate substrate of heading 7006		
	- Other	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product		

(1)	(2)	(3)	or	(4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 per cent of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 per cent of the ex-works price of the product		
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands of heading 7019, or — glass wool		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product		
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones		
7106, 7108 and 7110	Precious metals:			
	– Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals		
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7113 to 7115	Articles of jewellery and other manufactures	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		

(1)	(2)	(3)	or (4)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or	
		Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product ⁽¹⁷⁾	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished products of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished products of heading 7207	
721891 and 721899	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218.10	
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished products of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished products of heading 7218	
7224.90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224.10	
7225 to 7228	Flat-rolled products, hot rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished products of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product ⁽¹⁸⁾	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	

(1)	(2)	(3)	or	(4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224		
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 per cent of the ex-works price of the product		
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 per cent of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		
7403	Refined copper and copper alloys, unwrought;	Manufacture from materials of any heading		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7604-7606	Aluminium bars, rods and profiles, wire, plates and sheets	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness not exceeding 0,2 mm	Manufacture from materials of any heading, except those of headings 7606 and 7607	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
7608-7609	Aluminium tubes and pipes, or tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: — from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
7801	Unwrought lead:			
	Refined lead	Manufacture from "bullion" or "work" lead		
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		
ex 7806	Lead tubes, pipes and tube or pipe fittings	Manufacture from materials of any heading, except that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		
ex 7907	Zinc tubes, pipes and tube or pipe fittings	Manufacture from materials of any heading, except that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or	(4)
Chapter 81	Other base metals; cermets; articles thereof			
	- Other base metals, wrought; articles thereof;	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 per cent of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 per cent of the ex-works price of the set		
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product		
ex 8301	Locks	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 8302	- Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product		
	- other mountings, fittings and similar articles suitable for motor vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
	- hinges and parts thereof designed for motor vehicles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 per cent of the ex-works price of the product		
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof, except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product		
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 per cent of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8426 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex 8431	– Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– Parts suitable for use solely or principally with the machinery of headings 8427	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or	(4)
ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:			
	– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8482	Ball or roller bearings, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
ex 8486	– Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof – machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof – machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof	– Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof		
	– moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	– lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8503	Parts suitable for use solely or principally with the machines of heading No 8501 or 8502	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508; parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8523	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
	- matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	- proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
	- "smart cards" with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product or	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
		The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 8531	Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's)	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junctions boxes) for a voltage exceeding 1 000 V	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture from materials of any heading, except that of the product	
ex 8540	Cathode-ray television picture tubes, including video monitor cathode-ray tubes	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex 8542	Electronic integrated circuits		
	Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
	– multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– others	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
ex 8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter except particle accelerators, signal generators, machines and apparatus for electroplating, electrolysis or electrophoresis and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8548	– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8714	Parts and accessories of vehicles of headings 8711 to 8713	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex 8804	Rotachutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	– Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product
	– Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
9025	- Hydrometers and similar floating instruments, thermometers (except for electric or electronic thermometers for vehicles), pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- Electric or electronic thermometers for vehicles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9026	- Instruments and apparatus for measuring or checking the flow, level, or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding electric or electronic fuel gauges for vehicles instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	- Others	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	

(1)	(2)	(3)	or	(4)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:			
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product		
ex 9104	Instrument panel clocks and clocks of a similar type for vehicles of Chapter 87	Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product		
9105	Other clocks	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product

(1)	(2)	(3)	or (4)
9109	Clock movements, complete and assembled	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: — the value of all the materials used does not exceed 40 per cent of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	– Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product

(1)	(2)	(3) or (4)	
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product
9405 and 9406	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included; prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 per cent of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	

(1)	(2)	(3) or (4)
ex 9609	Pencils	Manufacture from materials of any heading
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 per cent of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

(¹) In the case of products of heading 0504, the rule of Article 5(1)(c) applies.

(²) See Note 1 of Appendix 2A.

(³) See Note 2 of Appendix 2A.

(⁴) See Note 3 of Appendix 2A.

(⁵) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(⁶) For the special conditions relating to "specific processes", see Introductory Note 7.2.

(⁷) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(⁸) A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(⁹) See Note 4 of Appendix 2 A.

(¹⁰) See Note 5 of Appendix 2 A.

(¹¹) See Note 6 of Appendix 2 A.

(¹²) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(¹³) See Introductory Note 6.

(¹⁴) See Note 7 of Appendix 2 A.

(¹⁵) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(¹⁶) SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(¹⁷) See Note 8 in Appendix 2A.

(¹⁸) See Notes 8 and 9 of Appendix 2A.

Appendix 2A

ADDENDUM TO THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Appendix 2 for products originating either in the European Union or in a signatory Andean Country, as the case may be.
2. When a product is covered by a rule of origin that is subject to quotas, the proof of origin for that product shall contain the following statement in English: 'Product originating in accordance with Appendix 2A of Annex II'.
3. The quotas indicated below will be managed on a first-come, first-served basis. The quantities exported to a Party shall be calculated on the basis of the imports of the Party concerned.
4. In the European Union, any quota referred to in this Appendix shall be managed by the European Commission.

Note 1

The following rule shall confer origin for products exported from the European Union to Colombia or Peru within the annual quotas per country indicated below:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 0901	Roasted coffee of the variety Arabica	Manufacture from materials of any heading	
Colombia		Peru	
120 tons		30 tons	

Note 2

The following rule shall confer origin for products exported from the European Union to Peru and from Peru to the European Union:

HS heading	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1508	Soybean oil, peanut (ground-nut)oil, and their fractions, but not chemically modified	Manufacture from materials of any subheading, except that of the product	
1512 to 1515	Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified	Manufacture from materials of any subheading, except that of the product	