

CN 2007		Description	Base rate	Category
9612 20 00		Ink-pads, whether or not inked, with or without boxes	2,7	0
9613 10 00		Pocket lighters, gas fuelled, non-refillable	2,7	0
9613 20 10		Pocket lighters, gas fuelled, refillable, with electrical ignition system	2,7	0
9613 20 90		Pocket lighters, gas fuelled, refillable, with mechanical ignition system	2,7	0
9613 80 00		Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellant powders and explosives)	2,7	0
9613 90 00		Parts of lighters, n.e.s.	2,7	0
9614 00 10		Roughly shaped blocks of wood or root, for the manufacture of pipes	Free	0
9614 00 90		Smoking pipes, incl. pipe bowls, cigar or cigarette holders, and parts thereof, n.e.s. (excl. roughly shaped blocks of wood for the manufacture of pipes)	2,7	0
9615 11 00		Combs, hair-slides and the like of hard rubber or plastics	2,7	0
9615 19 00		Combs, hair-slides and the like (excl. of hard rubber or plastics)	2,7	0
9615 90 00		Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)	2,7	0
9616 10 10		Scent sprays and similar toilet sprays (excl. coin or token-operated)	2,7	0
9616 10 90		Mounts and heads for scent sprays and similar toilet sprays (excl. for coin or token-operated)	2,7	0
9616 20 00		Powder puffs and pads for the application of cosmetics or toilet preparations	2,7	0
9617 00 11		Vacuum flasks and other vacuum vessels, having a capacity of ≤ 0,75 l	6,7	0
9617 00 19		Vacuum flasks and other vacuum vessels, having a capacity of > 0,75 l	6,7	0
9617 00 90		Parts of vacuum flasks and other vacuum vessels (excl. glass inneres)	6,7	0
9618 00 00		Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)	1,7	0

CN 2007		Description	Base rate	Category
9701 10 00		Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)	Free	0
9701 90 00		Collages and similar decorative plaques	Free	0
9702 00 00		Original engravings, prints and lithographs	Free	0
9703 00 00		Original sculptures and statuary, in any material	Free	0
9704 00 00		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	Free	0
9705 00 00		Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	0
9706 00 00		Antiques of > 100 years old	Free	0'

ANNEX IV

SECTION D

TARIFF ELIMINATION SCHEDULE OF ECUADOR FOR GOODS ORIGINATING IN THE EUROPEAN UNION

Unless otherwise provided in the Tariff Elimination Schedule of Ecuador, the following staging categories shall apply in accordance with Article 22 (Elimination of Customs Duties) of Title III (Trade in Goods) of this Agreement:

1. Customs duties on goods originating in the European Union (hereinafter referred to as "originating goods") corresponding to the tariff lines in staging category "0" shall be completely eliminated as of the date this Agreement enters into force.
2. Customs duties on originating goods provided for in the tariff lines in staging category "3" shall be eliminated in four equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
3. Customs duties on originating goods provided for in the tariff lines in staging category "5" shall be eliminated in six equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
4. Customs duties on originating goods provided for in the tariff lines in staging category "7" shall be eliminated in eight equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
5. Customs duties on originating goods provided for in the tariff lines in staging category "10" shall be eliminated in eleven equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
6. Customs duties on originating goods provided for in the tariff lines in staging category "15" shall be eliminated in sixteen equal stages beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
7. Originating goods provided for in the staging category "E" are exempt from any commitments related to customs duties.
8. Customs duties on originating goods subject to the Price Stabilisation Mechanism (hereinafter referred to as "MEP") provided for in the tariff lines in staging category "IB" shall be progressively eliminated. For the purposes of tariff elimination, the base rate shall be the least of the base rate in the tariff elimination schedule or the MFN duty applied. This elimination shall be carried out in four equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
9. Customs duties on originating goods subject to MEP provided for in the tariff lines in staging category "IC" shall be progressively eliminated. For the purposes of tariff elimination, the base rate shall be the least of the base rate in the tariff elimination schedule or the MFN duty applied. This elimination shall be carried out in six equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
10. Customs duties on originating goods subject to MEP provided for in the tariff lines in staging category "ID" shall be progressively eliminated. For the purposes of tariff elimination, the base rate shall be the least of the base rate in the tariff elimination schedule or the MFN duty applied. This elimination shall be carried out in eight equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.
11. Customs duties on originating goods subject to MEP provided for in the tariff lines in staging category "IE" shall be progressively eliminated. For the purposes of tariff elimination, the base rate shall be the least of the base rate in the tariff elimination schedule or the MFN duty applied. This elimination shall be carried out in eleven equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty.

12. The fixed component of the MEP (15 %) of originating goods provided for in staging category "IF" shall be eliminated on the date this Agreement enters into force.
13. The fixed component of the MEP (20 %) of originating goods provided for in staging category "IG" shall be eliminated on the date this Agreement enters into force.
14. The fixed component of the MEP (15 %) of originating provided for in staging category "IH" shall be eliminated in six equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years.
15. The fixed component of the MEP (20 %) of originating goods provided for in staging category "II" shall be eliminated in eight equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years.
16. The fixed component of the MEP (15 %) of originating provided for in staging category "IJ" shall be eliminated in eleven equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years.
17. The fixed component of the MEP (20 %) of originating goods provided for in staging category "IK" shall be eliminated in eleven equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years.
18. Customs duties on originating goods provided for in the staging category "B" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall eliminate the fixed component of the MEP (15 %) for an annual quota of 800 metric tonnes, with a yearly increase of 24 metric tonnes from year one,
19. Customs duties on originating goods provided for in the staging category "B1" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota (!) of 800 metric tonnes, with a yearly increase of 24 metric tonnes from year one.
20. Customs duties on originating goods provided for in the staging category "D" are exempt from tariff elimination; notwithstanding the above, Ecuador shall not apply import duties for an annual aggregate quota of 500 metric tonnes, with a yearly increase of 15 metric tonnes from year one.
21. Customs duties on originating goods provided for in the staging category "L1" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 400 metric tonnes, with a yearly increase of 20 metric tonnes from year one.
22. Customs duties on originating goods provided for in the staging category "L2" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 600 metric tonnes, with a yearly increase of 30 metric tonnes from year one.
23. Customs duties on originating goods provided for in the staging category "L3" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 500 metric tonnes, with a yearly increase of 25 metric tonnes from year one.
24. Customs duties on originating goods provided for in the staging category "L4" shall be eliminated in eighteen equal stages, beginning on the date this Agreement enters into force; the remaining stages shall be made on 1 January of the successive years, and such goods shall thereafter be free of any customs duty; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 1 000 metric tonnes, with a yearly increase of 50 metric tonnes from year one.
25. Customs duties on originating goods provided for in the staging category "M" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 300 metric tonnes.
26. Customs duties on originating goods provided for in the staging category "MC" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 400 metric tonnes.

27. Customs duties on originating goods provided for in the staging category "PA" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an aggregate tariff quota of 250 metric tonnes, with a yearly increase of 7,5 metric tonnes from year one.
28. With regard to originating goods provided for in the staging category "P", Ecuador shall not apply import duties for an aggregate quota of 800 metric tonnes as of the date this Agreement enters into force, with a yearly increase of 24 metric tonnes from year one. Goods imported in quantities exceeding the cumulated amount for each year shall receive the following treatment:
- (a) customs duties for originating goods under tariff line 16010000 are exempt from tariff elimination;
 - (b) the fixed component of the MEP (20 %) for tariff line 02101200 shall be eliminated in eight equal stages, beginning from the date this Agreement enters into force; the remaining stages shall be made each on 1 January of the successive years;
 - (c) customs duties corresponding for tariff lines 02101900, 16024100 and 16024200 shall be eliminated in accordance with the provisions established under category "15".
29. Customs duties on originating goods provided for in the staging category "SP" are exempt from tariff elimination; notwithstanding the above, as of the date this Agreement enters into force Ecuador shall not apply import duties for an annual aggregate quota of 750 metric tonnes.
30. The rates of the customs duties in each cut shall be rounded down at least to the nearest tenth of a percentage point, or, if the rate of customs duty is expressed in monetary units, at least to the nearest 0,001 of the official monetary unit of Ecuador.
31. For the purposes of this Section, "year one" means the calendar year beginning 1 January following the year in which this Agreement enters into force pursuant to Article 330 (Entry into Force) of this Agreement. The years referred to as "year two", "year three", etc mean the calendar years following year one, as defined in this paragraph.
32. The provisions of this Section are expressed in terms of the Nomenclature of the Member States of the Andean Community (NANDINA) based on the Harmonised Commodity Description and Coding System (HS) 2007 version.
33. The interpretation of the provisions of this Section, including the updating of tariff lines, shall be governed by the General Notes, Section Notes and Chapter Notes of the NANDINA. To the extent that the provisions of this Section are identical to the corresponding provisions of the NANDINA, the provisions of this Section shall have the same meaning as the corresponding provisions of the NANDINA.
34. If the entry into force of the present Agreement corresponds to a date later than 1 January and before 31 December of the same calendar year, the tariff quota amount will be prorated in a manner proportional to the rest of the calendar year.
- (¹) The "aggregate quota" is one that integrates the tariff lines included in the corresponding liberalisation schedule; as such, the use of this quota could include one or various tariff lines.'

ANNEX V

‘TARIFF ELIMINATION SCHEDULE OF ECUADOR FOR GOODS ORIGINATING IN THE EUROPEAN UNION

NANDINA 2007	Description	Base Rate	Category	Observations
01011010	-- Horses	15	0	
01011020	-- Asses	10	0	
01019011	---- Racehorses	15	0	
01019019	---- Other	15	0	
01019090	-- Other	15	0	
01021000	- Pure-bred breeding animals	0	0	
01029010	-- Bulls for bullfighting	10	0	
01029090	-- Other	5	0	
01031000	- Pure-bred breeding animals	0	0	
01039100	-- Weighing less than 50 kg	10	0	
01039200	-- Weighing 50 kg or more	10	0	
01041010	-- Pure-bred breeding animals	0	0	
01041090	-- Other	10	0	
01042010	-- Pure-bred breeding animals	0	0	
01042090	-- Other	10	0	
01051100	-- Fowls of the species <i>Gallus domesticus</i>	0	0	
01051200	-- Turkeys	0	0	
01051900	-- Other	0	0	
01059400	-- Fowls of the species <i>Gallus domesticus</i>	10	0	
01059900	-- Other	10	0	
01061100	-- Primates	10	0	
01061200	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	10	0	
01061911	----- Llamas (<i>Lama glama</i>), including guanacos	10	0	

NANDINA 2007	Description	Base Rate	Category	Observations
01061912	----- Alpacas (<i>Lama pacus</i>)	10	0	
01061919	----- Other	10	0	
01061990	Dogs	10	0	
01062000	– Reptiles (including snakes and turtles)	10	0	
01063100	-- Birds of prey	10	0	
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10	0	
01063900	-- Other	10	0	
01069010	Bees	5	0	
01069090	-- Other	10	0	
02011000	– Carcases and half-carcases	20	E	
02012000	– Other cuts with bone in	20	E	
02013000	– Boneless	20	E	
02021000	– Carcases and half-carcases	20	E	
02022000	– Other cuts with bone in	20	E	
02023000	– Boneless	20	E	
02031100	-- Carcases and half-carcases	MEP	E	
02031200	-- Hams, shoulders and cuts thereof, with bone in	MEP	E	
02031900	-- Other	MEP	E	
02032100	-- Carcases and half-carcases	MEP	E	
02032200	-- Hams, shoulders and cuts thereof, with bone in	MEP	E	
02032900	-- Other	MEP	E	
02041000	– Carcases and half-carcases of lamb, fresh or chilled	20	10	
02042100	-- Carcase and half-carcases	20	10	
02042200	-- Other cuts with bone in	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
02042300	-- Boneless	20	10	
02043000	-- Carcases and half-carcases of lamb, frozen	20	10	
02044100	-- Carcases and half-carcases	20	10	
02044200	-- Other cuts with bone in	20	10	
02044300	-- Boneless	20	10	
02045000	-- Meat of goats	20	5	
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	25	5	
02061000	-- Of bovine animals, fresh or chilled	20	E	
02062100	-- Tongues	20	E	
02062200	-- Livers	20	E	
02062900	-- Other	20	E	
02063000	-- Of swine, fresh or chilled	20	0	
02064100	-- Livers	25	0	
02064900	-- Other	25	0	
02068000	-- Other, fresh or chilled	25	5	
02069000	-- Other, frozen	25	5	
02071100	-- Not cut in pieces, fresh or chilled	MEP	E	
02071200	-- Not cut in pieces, frozen	MEP	E	
02071300	-- Cuts and offal, fresh or chilled	MEP	E	
02071400	-- Cuts and offal, frozen	MEP	E	
02072400	-- Not cut in pieces, fresh or chilled	MEP	E	
02072500	-- Not cut in pieces, frozen	MEP	E	
02072600	-- Cuts and offal, fresh or chilled	MEP	E	
02072700	-- Cuts and offal, frozen	MEP	E	
02073200	-- Not cut in pieces, fresh or chilled	MEP	E	

NANDINA 2007	Description	Base Rate	Category	Observations
02073300	-- Not cut in pieces, frozen	MEP	E	
02073400	-- Fatty livers, fresh or chilled	MEP	E	
02073500	-- Other, fresh or chilled	MEP	E	
02073600	-- Other, frozen	MEP	E	
02081000	- Of rabbits or hares	25	0	
02083000	- Of primates	20	0	
02084000	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20	0	
02085000	- Of reptiles (including snakes and turtles)	20	0	
02089000	- Other	20	0	
02090010	- Bellies	25	0	
02090090	- Other	25	0	
02101100	-- Hams, shoulders and cuts thereof, with bone in	25	7	
02101200	-- Bellies (streaky) and cuts thereof	MEP	P	
02101900	-- Other	45	P	
02102000	- Meat of bovine animals	25	E	
02109100	-- Of primates	25	0	
02109200	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	25	0	
02109300	-- Of reptiles (including snakes and turtles)	25	0	
02109910	---- Edible flours of meat or meat offal			
02109910 A	----- Edible flours of meat or meat offal	30	10	Except poultry products
02109910 B	----- Edible flours of meat or meat offal	30	E	Poultry products

NANDINA 2007	Description	Base Rate	Category	Observations
02109990	--- Other			
02109990 A	----- Other	30	10	Except poultry products
02109990 B	----- Other	30	E	Poultry products
0301100000	– Ornamental fish	10	0	
0301911000	--- For industrial breeding or rearing	5	0	
0301919000	--- Other	10	0	
0301920000	-- Eels (<i>Anguilla</i> spp.)	5	0	
0301930000	-- Carp	5	0	
0301940000	-- Bluefin tuna (<i>Thunnus thynnus</i>)	10	0	
0301950000	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	10	0	
0301991000	--- For industrial breeding or rearing	5	0	
0301999000	--- Other	10	0	
0302110000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20	0	
0302120000	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	0	
0302190000	-- Other	20	0	
0302210000	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20	0	
0302220000	-- Plaice (<i>Pleuronectes platessa</i>)	20	0	
0302230000	-- Sole (<i>Solea</i> spp.)	20	0	
0302290000	-- Other	20	0	
0302310000	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0302320000	-- Yellowfin tuna (<i>Thunnus albacares</i>)	0	0	
0302330000	-- Skipjack or stripe-bellied bonito	0	0	
0302340000	-- Bigeye tuna (<i>Thunnus obesus</i>)	0	0	
0302350000	-- Bluefin tuna (<i>Thunnus thynnus</i>)	20	0	
0302360000	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	20	0	
0302390000	-- Other	0	0	
0302400000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20	0	
0302500000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20	0	
0302610000	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	0	
0302620000	-- Haddock (<i>Melanogrammus aeglefinus</i>)	20	0	
0302630000	-- Coalfish (<i>Pollachius virens</i>)	20	0	
0302640000	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	0	
0302650000	-- Dogfish and other sharks	20	0	
0302660000	-- Eels (<i>Anguilla</i> spp.)	20	0	
0302670000	-- Swordfish (<i>Xiphias gladius</i>)	20	0	
0302680000	-- Toothfish (<i>Dissostichus</i> spp.)	20	0	
0302690010	---- Tilapia	20	0	
0302690090	---- Other	20	0	
0302700000	- Livers and roes	20	0	
0303110000	-- Sockeye salmon (Red salmon) (<i>Oncorhynchus nerka</i>)	20	0	
0303190000	-- Other	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0303210000	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20	0	
0303220000	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	0	
0303290000	-- Other	20	0	
0303310000	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20	0	
0303320000	-- Plaice (<i>Pleuronectes platessa</i>)	20	0	
0303330000	-- Sole (<i>Solea</i> spp.)	20	0	
0303390000	-- Other	20	0	
0303410000	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)	0	0	
0303420000	-- Yellowfin tuna (<i>Thunnus albacares</i>)	0	0	
0303430000	-- Skipjack or stripe-bellied bonito	0	0	
0303440000	-- Bigeye tuna (<i>Thunnus obesus</i>)	0	0	
0303450000	-- Bluefin tuna (<i>Thunnus thynnus</i>)	20	0	
0303460000	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	20	0	
0303490000	-- Other	20	0	
0303510000	-- Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0	
0303520000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0	
0303610000	-- Swordfish (<i>Xiphias gladius</i>)	0	0	
0303620000	-- Toothfish (<i>Dissostichus</i> spp.)	0	0	
0303710000	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20	0	
0303720000	-- Haddock (<i>Melanogrammus aeglefinus</i>)	20	0	
0303730000	-- Coalfish (<i>Pollachius virens</i>)	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0303740000	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20	0	
0303750000	-- Dogfish and other sharks	20	0	
0303760000	-- Eels (<i>Anguilla</i> spp.)	20	0	
0303770000	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	20	0	
0303780000	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	0	
0303790010	---- Tilapia	0	0	
0303790090	---- Other	0	0	
0303800000	-- Livers and roes	20	0	
0304110000	-- Swordfish (<i>Xiphias gladius</i>)	20	0	
0304120000	-- Toothfish (<i>Dissostichus</i> spp.)	20	0	
0304190010	---- Tilapia	20	0	
0304190090	---- Other	20	0	
0304210000	-- Swordfish (<i>Xiphias gladius</i>)	20	0	
0304220000	-- Toothfish (<i>Dissostichus</i> spp.)	20	0	
0304291000	---- Of hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	0	
0304299010	----- Tilapia	20	0	
0304299090	----- Other	20	0	
0304910000	-- Swordfish (<i>Xiphias gladius</i>)	20	0	
0304920000	-- Toothfish (<i>Dissostichus</i> spp.)	20	0	
0304990000	-- Other	20	0	
0305100000	-- Flours, meals and pellets of fish, fit for human consumption	10	0	
0305200000	-- Livers and roes of fish, dried, smoked, salted or in brine	20	0	
0305301000	-- Of cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0305309000	-- Other	20	0	
0305410000	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	0	
0305420000	-- Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0	
0305490000	-- Other	20	0	
0305510000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0	
0305591000	---- Fins of sharks and other dogfish	20	0	
0305592000	---- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	0	
0305599000	---- Other	20	0	
0305610000	-- Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	0	
0305620000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	0	
0305630000	-- Anchovies (<i>Engraulis</i> spp.)	20	0	
0305690000	-- Other	20	0	
0306110000	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20	0	
0306120000	-- Lobsters (<i>Homarus</i> spp.)	20	0	
0306131100	----- Whole	20	0	
0306131200	----- Tails, shelled	20	0	
0306131300	----- Tails, with shell, not cooked by steaming or boiling in water	20	0	
0306131400	----- Tails, with shell, cooked by steaming or boiling in water	20	0	
0306131900	----- Other	20	0	
0306139100	----- Shrimps	20	0	
0306139900	----- Other	20	0	
0306140000	-- Crabs	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0306190000	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	0	
0306210000	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20	0	
0306220000	-- Lobsters (<i>Homarus</i> spp.)	20	0	
0306231100	----- For industrial breeding or rearing	5	0	
0306231900	----- Other	20	0	
0306239100	----- For industrial breeding or rearing	5	0	
0306239900	----- Other	20	0	
0306240000	-- Crabs	20	0	
0306291000	--- Flours, meals and pellets	20	0	
0306299000	--- Other	20	0	
0307100000	- Oysters	20	0	
0307211000	--- Scallops	20	0	
0307219000	--- Other	20	0	
0307291000	--- Scallops	20	0	
0307299000	--- Other	20	0	
0307310000	-- Live, fresh or chilled	20	0	
0307390000	-- Other	20	0	
0307410000	-- Live, fresh or chilled	20	0	
0307490000	-- Other	20	0	
0307510000	-- Live, fresh or chilled	20	0	
0307590000	-- Other	20	0	
0307600000	- Snails, other than sea snails	20	0	
0307911000	--- Sea urchins	20	0	
0307919000	--- Other	20	0	
0307992000	--- Abalone (<i>Concholepas concholepas</i>)	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
0307993000	--- Fuscus (<i>Isostichopus fuscus</i>)	20	0	
0307994000	--- Winkle	20	0	
0307995000	--- Limpets	20	0	
0307999000	--- Other	20	0	
04011000	– Of a fat content, by weight, not exceeding 1 %	MEP	E	
04012000	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	MEP	E	
04013000	– Of a fat content, by weight, exceeding 6 %	MEP	E	
04021010	-- In packings of a net content not exceeding 2,5 kg	MEP	L1	
04021090	-- Other	MEP	L1	
04022111	----- In immediate packings of a net content of 2,5 kg or less	MEP	L1	
04022119	----- Other	MEP	L1	
04022191	– In packings of a net content of 2,5 kg or less	MEP	L1	
04022199	----- Other	MEP	L1	
04022911	----- In packings of a net content of 2,5 kg or less	MEP	L1	
04022919	----- Other	MEP	L1	
04022991	----- In packings of a net content of 2,5 kg or less	MEP	L1	
04022999	----- Other	MEP	L1	
04029110	--- Evaporated milk	MEP	L2	
04029190	--- Other	MEP	L1	
04029910	--- Condensed milk	30	L2	
04029990	--- Other	MEP	L2	
04031000	– Yogurt	30	L3	
04039010	-- Buttermilk	30	L1	
04039090	-- Other	30	L1	

NANDINA 2007	Description	Base Rate	Category	Observations
04041010	-- Partly or wholly demineralised whey	5	5	
04041090	-- Other	MEP	L1	
04049000	- Other	MEP	L1	
04051000	- Butter	MEP	E	
04052000	- Dairy spreads	MEP	L3	
04059020	-- Anhydrous milkfat ("butteroil")	MEP	E	
04059090	-- Other	MEP	E	
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20	E	
04062000	- Grated or powdered cheese, of all kinds	20	L3	
04063000	- Processed cheese, not grated or powdered	MEP	L3	
04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	20	L4	
04069040	-- With a moisture content of less than 50 % by weight calculated on a totally defatted basis	25	L4	
04069050	-- With a moisture content of at least 50 % but lower than 56 % by weight calculated on a totally defatted basis	25	L4	
04069060	-- With a moisture content of at least 56 % but lower than 69 % by weight calculated on a totally defatted basis			
04069060 A	--- With a moisture content of at least 56 % but no more than 63,5 % by weight calculated on a totally defatted basis	25	L4	
04069060 B	--- With a moisture content higher than 63,5 % but lower than 69 % by weight calculated on a totally defatted basis	MEP	L3	
04069090	-- Other	MEP	L3	
04070010	- For hatching	0	0	
04070020	- For producing vaccines (free of certain pathogens)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
04070090	– Other	25	E	
04081100	– – Dry	25	E	
04081900	– – Other	25	E	
04089100	– – Dry	25	E	
04089900	– – Other	25	E	
04090010	– In containers holding 300 kg or more	15	10	
04090090	– Other	30	10	
04100000	Edible products of animal origin, not elsewhere specified or included	25	5	
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	20	0	
05021000	– Pigs', hogs' or boars' bristles and hair and waste thereof	0	0	
05029000	– Other	10	0	
05040010	– Stomachs	20	D	
05040020	– Tripe	10	D	
05040030	– Bladders	10	D	
05051000	– Feathers of a kind used for stuffing; down	10	0	
05059000	– Other	10	0	
05061000	– Ossein and bones treated with acid	10	0	
05069000	– Other	10	0	
05071000	– Ivory; ivory powder and waste	10	0	
05079000	– Other	10	0	
0508000000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	10	0	
05100010	– Bile, whether or not dried; glands and other animal substances used in the preparation of pharmaceutical products	10	0	

NANDINA 2007	Description	Base Rate	Category	Observations
05100090	– Other	10	0	
05111000	– Bovine semen	0	0	
0511911000	---- Fish roe	0	0	
0511912000	---- Fish waste	5	0	
0511919000	---- Other	0	0	
05119910	---- Cochineal and similar insects	0	0	
05119930	---- Animal, other than bovino, semen	0	0	
05119940	---- Embryos	0	0	
05119990	---- Other	0	0	
06011000	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0	
06012000	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	0	
06021010	-- Orchids	0	0	
06021090	-- Other	0	0	
06022000	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	
06023000	– Rhododendrons and azaleas, grafted or not	0	0	
06024000	– Roses, grafted or not	0	0	
06029010	-- Orchids and rooted cuttings thereof	0	0	
06029090	-- Other	0	0	
06031100	-- Roses	15	0	
06031210	---- Miniature	15	0	
06031290	---- Other	15	0	
06031300	-- Orchids	15	0	
06031410	---- Pompons	15	0	
06031490	---- Other	15	0	

NANDINA 2007	Description	Base Rate	Category	Observations
06031910	--- Gypsophila (shower, illusion) (<i>Gypsophila paniculata</i> L.)	15	0	
06031920	--- Aster	15	0	
06031930	--- Alstroemeria	15	0	
06031940	--- Gerbera	15	0	
06031990	--- Lilies	15	0	
06039000	– Other	15	0	
06041000	– Mosses and lichens	15	0	
06049100	-- Fresh	15	0	
06049900	-- Other	15	0	
07011000	– Seed	0	0	
07019000	– Other	20	15	
07020000	Tomatoes, fresh or chilled	15	7	
07031000	– Onions and shallots	15	10	
07032010	-- Seed	15	0	
07032090	-- Other	20	0	
07039000	– Leeks and other alliaceous vegetables	15	0	
07041000	– Cauliflowers and headed broccoli	15	0	
07042000	– Brussels sprouts	15	5	
07049000	– Other	15	5	
07051100	-- Cabbage lettuce	15	0	
07051900	-- Other	15	0	
07052100	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	0	
07052900	-- Other	15	5	
07061000	– Carrots and turnips	15	5	

NANDINA 2007	Description	Base Rate	Category	Observations
07069000	– Other	15	5	
07070000	Cucumbers and gherkins, fresh or chilled	15	5	
07081000	– Peas (<i>Pisum sativum</i>)	15	10	
07082000	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	25	10	
07089000	– Other	15	5	
07092000	– Asparagus	15	5	
07093000	– Aubergines (eggplants)	15	5	
07094000	– Celery other than celeriac	15	5	
07095100	-- Mushrooms of the genus <i>Agaricus</i>	15	5	
07095900	-- Other	15	5	
07096000	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15	10	
07097000	– Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5	
07099010	– Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	15	M	
07099020	-- Olives	15	10	
07099030	-- Globe artichokes	15	0	
07099090	-- Other	15	10	
07101000	– Potatoes	25	PA	
07102100	-- Peas (<i>Pisum sativum</i>)	15	10	
07102200	-- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	25	10	
07102900	-- Other	15	5	
07103000	– Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5	
07104000	– Sweetcorn	15	MC	
07108010	-- Asparagus	15	0	
07108090	-- Other	15	0	

NANDINA 2007	Description	Base Rate	Category	Observations
07109000	– Mixtures of vegetables	15	7	
07112000	– Olives	15	0	
07114000	– Cucumbers and gherkins	15	5	
07115100	– Mushrooms of the genus <i>Agaricus</i>	15	5	
07115900	-- Other	15	5	
07119000	– Other vegetables; mixtures of vegetables	15	5	
07122000	– Onions	25	7	
07123100	-- Mushrooms of the genus <i>Agaricus</i>	15	5	
07123200	-- Wood ears (<i>Auricularia</i> spp.)	15	5	
07123300	-- Jelly fungi (<i>Tremella</i> spp.)	15	5	
07123900	-- Other (wood ears and mushrooms)	15	5	
07129010	-- Garlic	15	5	
07129020	-- Sweet corn seed	15	0	
07129090	-- Other	15	0	
07131010	-- Seed	0	0	
07131090	-- Other (peas)	15	10	
07132010	-- Seed	0	0	
07132090	-- Other (chickpeas)	15	10	
07133110	---- Seed	0	0	
07133190	---- Other (beans)	20	10	
07133210	---- Seed	0	0	
07133290	---- Other	20	10	
07133311	----- Black	0	0	
07133319	----- Other	0	0	
07133391	----- Black	15	10	
07133392	----- Canary	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
07133399	----- Other (other beans)	15	10	
07133910	---- Seed	0	0	
07133991	----- Lima beans (<i>Phaseolus lunatus</i>)	20	10	
07133992	----- Cowpeas (<i>Vigna unguiculata</i>)	20	10	
07133999	----- Other	20	10	
07134010	-- Seed	0	0	
07134090	-- Other (lentils)	15	5	
07135010	-- Seed	0	0	
07135090	-- Other (broad beans)	15	5	
07139010	-- Seed	0	0	
07139090	-- Other (dried leguminous vegetables)	15	5	
07141000	- Manioc (cassava)	15	0	
07142010	-- Seed	15	0	
07142090	-- Other	15	0	
07149010	-- Maca (<i>Lepidium meyenii</i>)	15	0	
07149090	-- Other	15	5	
08011110	---- Seed	0	0	
08011190	---- Other	15	0	
08011900	-- Other	15	0	
08012100	-- In shell	15	0	
08012200	-- Not in shell (nuts)	15	10	
08013100	-- In shell	15	5	
08013200	-- Not in shell	15	5	
08021100	-- In shell	15	5	
08021210	---- Seed	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
08021290	--- Other	15	0	
08022100	-- In shell	15	5	
08022200	-- Not in shell	15	0	
08023100	-- In shell	15	5	
08023200	-- Not in shell	15	0	
08024000	– Chestnuts (<i>Castanea</i> spp.)	15	5	
08025000	– Pistachios	15	5	
08026000	– Macadamia nuts	15	0	
08029000	– Other	15	0	
08030011	-- Plantain variety (for cooking)	15	0	
08030012	-- Cavendish Valery variety	15	0	
08030013	-- Bananitos (<i>Musa acuminata</i>)	15	0	
08030019	-- Other	15	0	
08030020	– Dried	15	0	
08041000	– Dates	15	5	
08042000	– Figs	15	5	
08043000	– Pineapples	15	5	
08044000	– Avocados	15	0	
08045010	-- Guavas	15	0	
08045020	-- Mangos and mangosteens	15	0	
08051000	– Oranges			
08051000 A	– Oranges	20	0	For the period from 1 November to 30 April
08051000 B	– Oranges	20	10	For the period from 1 May to 31 October

NANDINA 2007	Description	Base Rate	Category	Observations
08052010	-- Mandarins (including tangerines and satsumas)			
08052010 A	---- Mandarins (including tangerines and satsumas)	20	5	For the period from 1 November to 30 April
08052010 B	---- Mandarins (including tangerines and satsumas)	20	10	For the period from 1 May to 31 October
08052020	-- Tangelos (<i>Citrus reticulata</i> x <i>Citrus paradisis</i>)			
08052020 A	---- Tangelos (<i>Citrus reticulata</i> x <i>Citrus paradisis</i>)	15	0	For the period from 1 November to 30 April
08052020 B	---- Tangelos (<i>Citrus reticulata</i> x <i>Citrus paradisis</i>)	15	10	For the period from 1 May to 31 October
08052090	-- Other			
08052090 A	---- Other	15	0	For the period from 1 November to 30 April
08052090 B	---- Other	15	10	For the period from 1 May to 31 October
08054000	- Grapefruit, including pomelos	15	5	
08055010	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	15	10	
08055021	---- Of lemon (<i>Citrus limonum</i> , common lemon, creole lemon) (<i>Citrus aurantifolia</i>)	15	5	
08055022	---- Tahiti lime (<i>Citrus latifolia</i>)	15	5	
08059000	- Other	15	5	
08061000	- Fresh	15	0	
08062000	- Dried, including raisins	15	0	
08071100	-- Watermelon	15	0	
08071900	-- Other (melons)	15	5	
08072000	- Papaws (papayas)	15	5	

NANDINA 2007	Description	Base Rate	Category	Observations
08081000	– Apples	15	0	
08082010	-- Pears	15	0	
08082020	-- Quinces	15	0	
08091000	– Apricots	15	0	
08092000	– Cherries	15	0	
08093000	– Peaches, fresh, including nectarines	15	0	
08094000	– Plums and sloes	15	0	
08101000	– Strawberries	15	0	
08102000	– Raspberries, blackberries, mulberries and loganberries	15	0	
08104000	– Cranberries, bilberries and other fruit of the genus <i>Vaccinium</i>	15	5	
08105000	– Kiwifruit	15	0	
08106000	– Durians	15	5	
08109010	-- Granadillas and other passion fruits (<i>Passiflora</i> spp.)	15	5	
08109020	-- Cherimoyas, guanabanas and other annonas (<i>Annona</i> spp.)	15	5	
08109030	-- Tree tomatoes (tamarillo) (<i>Cyphomandra beta-cea</i>)	15	5	
08109040	-- Pitahaya (<i>Cereus</i> spp.)	15	5	
08109050	-- Cape gooseberries (<i>Physalis peruviana</i>)	15	5	
08109090	-- Other	15	0	
08111010	-- With added sugar or other sweetener	15	0	
08111090	-- Other	15	0	
08112000	– Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants	15	0	
08119010	– With added sugar or other sweetener	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
08119091	--- Mango (<i>Mangifera indica</i> L.)	15	0	
08119092	--- Camu Camu (<i>Myrciaria dubia</i>)	15	0	
08119093	--- Lucuma (<i>Lucuma obovata</i>)	15	0	
08119094	--- "Maracuya" passion fruit (<i>Passiflora edulis</i>)	15	0	
08119095	--- Soursop (guanabana, <i>Annona muricata</i>)	15	0	
08119096	--- Papaya	15	0	
08119099	--- Other	15	5	
08121000	- Cherries	15	0	
08129020	-- Peaches, fresh, including nectarines	15	0	
08129090	-- Other	15	5	
08131000	- Apricots	15	5	
08132000	- Plums	15	5	
08133000	- Apples	15	5	
08134000	- Other fruit	15	5	
08135000	- Mixtures of dried fruits and nuts of this chapter	15	5	
08140010	- Of lemon (<i>Citrus limonum</i> , common lemon, creole lemon) (<i>Citrus aurantifolia</i>)	15	5	
08140090	- Other	15	5	
09011110	--- Seed	10	10	
09011190	--- Other	15	10	
09011200	-- Decaffeinated	15	10	
09012110	--- Grain	15	10	
09012120	--- Ground	20	10	
09012200	-- Decaffeinated	20	10	
09019000	- Other	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
09021000	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	10	
09022000	– Other green tea (not fermented)	15	10	
09023000	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20	10	
09024000	– Other black tea (fermented) and other partly fermented tea	20	10	
09030000	Maté	20	0	
09041100	-- Neither crushed nor powdered	15	5	
09041200	-- Crushed or powdered	15	5	
09042010	-- Paprika (<i>Capsicum annuum</i> , L.)	15	0	
09042090	-- Other	15	0	
09050000	Vanilla	15	0	
09061100	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	10	5	
09061900	-- Other	10	5	
09062000	– Crushed or powdered	15	5	
09070000	Cloves (whole fruit, cloves and stems)	10	5	
09081000	– Nutmeg	10	5	
09082000	– Mace	10	0	
09083000	– Cardamoms	10	5	
09091000	– Seeds of anise or badian	10	0	
09092010	-- Seed	10	0	
09092090	-- Other	10	5	
09093000	– Cumin seed	10	5	
09094000	– Caraway seeds	10	0	
09095000	– Fennel seeds; juniper berries	10	0	
09101000	– Ginger	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
09102000	– Saffron	10	0	
09103000	– Turmeric (curcuma)	10	0	
09109100	-- Mixtures referred to in note 1(b) to this chapter	10	5	
09109910	---- Bay leaves	10	0	
09109990	---- Other	10	0	
10011010	-- Seed	0	0	
10011090	-- Other	36	IC	
10019010	-- Wheat seed for sowing	0	0	
10019020	-- Other wheat	36	IC	
10019030	-- Meslin	36	IC	
10020010	– Seed	0	0	
10020090	– Other	15	5	
10030010	– Seed	0	0	
10030090	– Other	36	IC	
10040010	– Seed	0	0	
10040090	– Other	5	5	
10051000	– Seed	0	0	
10059011	---- Yellow	MEP	E	
10059012	---- White	MEP	E	
10059020	-- Popcorn (<i>Zea mays</i> convar. <i>microsperma</i> or <i>Zea mays</i> var. <i>evecta</i>)	15	E	
10059030	-- Giant white (<i>Zea mays</i> <i>amilacea</i> cv. <i>gigante</i>)	MEP	E	
10059040	-- Purple (<i>Zea mays</i> <i>amilacea</i> cv. <i>morado</i>)	MEP	E	
10059090	-- Other	MEP	E	
10061010	-- Seed	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
10061090	-- Other	MEP	E	
10062000	– Husked (brown) rice	MEP	E	
10063000	– Semi-milled or wholly milled rice, whether or not polished or glazed	MEP	E	
10064000	– Broken rice	MEP	E	
10070010	– Seed	0	0	
10070090	– Other	MEP	E	
10081010	-- Seed	0	0	
10081090	-- Other	20	0	
10082010	-- Seed	0	0	
10082090	-- Other	15	0	
10083010	-- Seed	0	0	
10083090	-- Other	15	0	
10089011	---- Seed	0	0	
10089019	---- Other	20	0	
10089091	---- Seed	0	0	
10089092	---- Pendant amaranth (<i>Amaranthus caudatus</i>), excluding seed	20	0	
10089099	---- Other	20	0	
11010000	Wheat or meslin flour	36	IC	
11021000	– Rye flour	20	5	
11022000	– Maize (corn) flour	MEP	E	
11029000	– Other			
11029000 A	-- Other	20	10	Except rice flour
11029000 B	-- Other	20	E	Rice flour
11031100	-- of wheat	MEP	0	
11031300	-- of maize	20	E	

NANDINA 2007	Description	Base Rate	Category	Observations
11031900	-- of other cereals			
11031900 A	---- of other cereals	20	10	Except groats and meal of rice
11031900 B	---- of other cereals	20	E	Groats and meal of rice
11032000	-- Pellets			
11032000 A	-- Pellets	20	10	Except maize and rice pellets
11032000 B	-- Pellets	20	E	Maize and rice pellets
11041200	-- of oats	20	0	
11041900	-- of other cereals	30	5	
11042200	-- of oats	20	0	
11042300	-- of maize	20	E	
11042910	---- of barley	20	10	
11042990	---- Other	30	5	
11043000	-- Germ of cereals, whole, rolled, flaked or ground	15	5	
11051000	-- Flour, meal and powder	30	10	
11052000	-- Flakes, granules and pellets	30	10	
11061000	-- of dried leguminous vegetables of heading 0713	30	5	
11062010	-- Maca (<i>Lepidium meyenii</i>)	20	0	
11062090	-- Other	20	0	
11063010	-- of bananas or plantains	20	0	
11063020	-- of lucuma (<i>Lucuma obovata</i>)	20	0	
11063090	-- Other	20	0	
11071000	-- Not roasted	MEP	0	
11072000	-- Roasted	MEP	0	
11081100	-- Wheat starch	36	IE	

NANDINA 2007	Description	Base Rate	Category	Observations
11081200	-- Maize starch	MEP	E	
11081300	-- Potato starch (potato)	20	E	
11081400	-- Manioc (cassava) starch	20	E	
11081900	-- Other starches	MEP	E	
11082000	- Inulin	20	10	
11090000	Wheat gluten, whether or not dried	20	10	
12010010	- Seed	0	0	
12010090	- Other	MEP	E	
12021010	-- Seed	0	0	
12021090	-- Other	MEP	IJ	
12022000	- Shelled, whether or not broken	MEP	IJ	
12030000	Copra	10	0	
12040010	- Seed	0	0	
12040090	- Other	10	0	
12051010	-- Seed	0	0	
12051090	-- Other	MEP	IF	
12059010	-- Seed	0	0	
12059090	-- Other	MEP	IF	
12060010	- Seed	0	0	
12060090	- Other	MEP	IJ	
12072010	-- Seed	0	0	
12072090	-- Other	15	10	
12074010	-- Seed	0	0	
12074090	-- Other	MEP	IF	
12075010	-- Seed	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
12075090	-- Other	15	0	
12079100	-- Poppy seeds	15	0	
12079911	----- Palm nuts and kernels	0	0	
12079919	----- Other	0	0	
12079991	----- Shea seeds (karite seed)	MEP	IF	
12079999	----- Other	MEP	IK	
12081000	- Of soya beans	MEP	E	
12089000	- Other	MEP	IJ	
12091000	- Sugar beet seeds	0	0	
12092100	-- of alfalfa sprouts	0	0	
12092200	-- of clover (<i>Trifolium</i> spp.)	0	0	
12092300	-- of fescue seed	0	0	
12092400	-- of Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0	0	
12092500	-- of ryegrass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	0	
12092900	-- Other	0	0	
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	0	0	
12099110	---- of onion, leek, garlic and other vegetables of the genus <i>Allium</i>	0	0	
12099120	---- of cabbage, cauliflower, broccoli, turnips and other vegetables of the genus <i>Brassica</i>	0	0	
12099130	---- of carrot (<i>Daucus carota</i>)	0	0	
12099140	---- of lettuce (<i>Lactuca sativa</i>)	0	0	
12099150	---- of tomatoes (<i>Lycopersicum</i> spp.)	0	0	
12099190	---- Other	0	0	
12099910	---- Seeds of fruit or forest trees	0	0	
12099920	---- Tobacco seeds	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
12099930	--- Tara seeds (<i>Caesalpine spinosa</i>)	0	0	
12099940	--- Annato seeds	0	0	
12099990	--- Other	0	0	
12101000	– Hop cones, neither crushed nor ground nor in the form of pellets	10	0	
12102000	– Hop cones, crushed, ground or in the form of pellets; lupulin	0	0	
12112000	– Ginseng roots	10	0	
12113000	– Coca leaf	10	0	
12114000	– Poppy straw	10	0	
12119030	-- Oregano (<i>Origanum vulgare</i>)	10	0	
12119050	-- Cat's claw (<i>Uncaria tomentosa</i>)	10	0	
12119060	-- Lemongrass (<i>Cymbopogon citratus</i>)	10	0	
12119090	-- Other	10	0	
12122000	– Seaweed	5	0	
12129100	-- Sugar beet	10	0	
12129910	---- Sugarcane	10	10	
12129990	---- Other	10	0	
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	10	0	
12141000	– Lucerne (alfalfa) meal and pellets	15	5	
12149000	– Other	10	0	
13012000	– Gum Arabic	0	0	
13019040	-- Tragacanth gum	5	0	
13019090	-- Other	0	0	
13021110	---- Concentrate of poppy straw	15	0	
13021190	---- Other	15	0	

NANDINA 2007	Description	Base Rate	Category	Observations
13021200	-- Of liquorice	5	0	
13021300	-- Of hops	0	0	
13021911	----- Presented or packaged for retail sale	15	0	
13021919	----- Other	15	0	
13021920	--- Soya bean extract, whether or not powdered	5	0	
13021991	----- Presented or packaged for retail sale	5	0	
13021999	----- Other	5	0	
13022000	- Pectic substances, pectinates and pectates	0	0	
13023100	-- Agar-agar	5	0	
13023200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	15	0	
13023910	--- Mucilages of tara seed (<i>Caesalpine spinosa</i>)	15	0	
13023990	--- Other	0	0	
14011000	- Bamboos	10	0	
14012000	- Rattans	10	0	
14019000	- Other	10	0	
14042000	- Cotton linters	10	0	
14049010	-- Annato powder	10	0	
14049020	-- Tara powder (<i>Caesalpine spinosa</i>)	10	0	
14049090	-- Other	10	0	
15010010	- Pig fat (including lard)	MEP	IG	
15010030	- Poultry fat	MEP	IG	
15020011	-- Denatured	MEP	IJ	
15020019	-- Other	MEP	IK	
15020090	- Other	MEP	IK	

NANDINA 2007	Description	Base Rate	Category	Observations
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	MEP	IK	
1504101000	-- Of cod liver	15	0	
1504102100	---- Crude	15	0	
1504102900	---- Other	15	0	
1504201000	-- Crude	10	0	
1504209000	-- Other	10	0	
1504300000	- Fats and oils and their fractions, of marine mammals	15	0	
15050010	- Wool grease, crude	5	0	
15050091	-- Lanolin	0	0	
15050099	-- Other	5	0	
15060010	- Neat's-foot oil	MEP	0	
15060090	- Other	MEP	IG	
15071000	- Crude oil, whether or not degummed	MEP	IK	
15079010	-- With the addition of denaturing substances in proportions no greater than 1 %	MEP	IK	
15079090	-- Other	MEP	IK	
15081000	- Crude oil	MEP	IK	
15089000	- Other	MEP	IK	
15091000	- Virgin	20	0	
15099000	- Other	20	0	
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	20	0	
15111000	- Crude oils	MEP	IK	
15119000	- Other	MEP	IK	

NANDINA 2007	Description	Base Rate	Category	Observations
15121110	– Of sunflower	MEP	IK	
15121120	– – – of safflower	MEP	IK	
15121910	– of sunflower	MEP	IK	
15121920	– – – of safflower	MEP	IK	
15122100	– – Crude oil, whether or not gossypol has been removed	MEP	IK	
15122900	– – Other	MEP	IK	
15131100	– – Crude oil	MEP	IK	
15131900	– – Other	MEP	IK	
15132110	– of palm kernel	MEP	IK	
15132120	– – – of babassu	20	0	
15132910	– – – of palm kernel	MEP	IK	
15132920	– – – of babassu	20	0	
15141100	– – Crude oil	MEP	IK	
15141900	– – Other	MEP	II	
15149100	– – Crude oils	MEP	IK	
15149900	– – Other	MEP	IK	
15151100	– – Crude oil	20	10	
15151900	– – Other	20	10	
15152100	– – Crude oil	MEP	IK	
15152900	– – Other	MEP	IK	
15153000	– Castor oil and its fractions	MEP	IK	
15155000	– Sesame oil and its fractions	MEP	IK	
15159000	– Other	MEP	IK	
15161000	– Animal fats and oils and their fractions	20	10	
15162000	– Vegetable fats and oils and their fractions	MEP	IK	

NANDINA 2007	Description	Base Rate	Category	Observations
15171000	– Margarine, excluding liquid margarine	MEP	IK	
15179000	– Other	MEP	IK	
15180010	– Linoxyn	MEP	IG	
15180090	– Other	MEP	IK	
15200000	Crude glycerine; glycerol waters and glycerol lyes	5	0	
15211010	-- carnauba wax	0	0	
15211020	-- candelilla wax	15	0	
15211090	-- Other	15	0	
1521902000	-- Spermaceti	15	0	
15219010	-- Beeswax, other insect waxes	15	0	
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	0	0	
16010000	Sausages and similar products of meat, meat offal or blood; food preparations based on these products	MEP	P	
16021000	– Homogenised preparations	25	E	
16022000	– Of liver of any animal	25	E	
16023110	---- In seasoned and frozen cuts	MEP	E	
16023190	---- Other	25	E	
16023210	---- In seasoned and frozen cuts	MEP	E	
16023290	---- Other	25	E	
16023910	---- In seasoned and frozen cuts	MEP	E	
16023990	---- Other	25	E	
16024100	-- Hams and cuts thereof	30	P	
16024200	-- Shoulders and cuts thereof	30	P	
16024900	-- Other, including mixtures	25	7	

NANDINA 2007	Description	Base Rate	Category	Observations
16025000	– Of bovine animals	25	E	
16029000	– Other, including preparations of blood of any animal	25	E	
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	30	10	
1604110000	-- Salmon	20	0	
1604120000	-- Herring	20	0	
1604131000	---- In tomato sauce	20	0	
1604132000	---- In oil	20	0	
1604133000	---- In brine	20	0	
1604139000	---- Other	20	0	
1604141000	---- Tuna	20	0	
1604142000	---- Skipjack and bonito	20	0	
1604150000	-- Mackerel	20	0	
1604160000	-- Anchovies	20	0	
1604190000	-- Other	20	0	
1604200000	– Other prepared or preserved fish	20	0	
1604300000	– Caviar and caviar substitutes	20	0	
1605100000	– Crabs	20	0	
1605200000	– Shrimps and prawns	20	0	
1605300000	– Lobsters	20	0	
1605400000	– Other crustaceans	20	0	
1605901000	-- Clams and abalones	20	0	
1605909000	-- Other	20	0	
17011110	---- Brown sugarloaf (panela, chancaca, raspadura)	30	E	
17011190	---- Other	MEP	E	

NANDINA 2007	Description	Base Rate	Category	Observations
17011200	-- of beetroot	MEP	E	
17019100	-- Containing added flavouring or colour	MEP	E	
17019910	--- Chemically pure sucrose	MEP	E	
17019990	--- Other	MEP	E	
17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	0	
17021910	--- Lactose	0	0	
17021920	--- Lactose syrup	15	0	
17022000	-- Maple sugar and maple syrup	15	0	
17023010	-- Containing by weight 99 % or more glucose, expressed as anhydrous glucose, calculated on the dry matter (dextrose)	0	0	
17023020	-- Glucose syrup	MEP	E	
17023090	-- Other	MEP	E	
17024010	-- Glucose	MEP	E	
17024020	-- Glucose syrup	MEP	E	
17025000	-- Chemically pure fructose	5	0	
17026000	-- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	MEP	E	
17029010	-- Artificial honey, whether or not mixed with natural honey	20	5	
17029020	-- Caramel	MEP	E	
17029030	-- Sugars containing added flavouring or colour	MEP	E	
17029040	-- Other syrups	MEP	E	
17029090	-- Other	MEP	E	
17031000	-- Cane molasses	MEP	E	
17039000	-- Other	MEP	E	

NANDINA 2007	Description	Base Rate	Category	Observations
17041010	-- Sugar coating	20	3	
17041090	-- Other	20	3	
17049010	-- Boiled sweets, pastilles and similar sugar confectionery	20	3	
17049090	-- other	20	3	
18010011	-- Seed	10	0	
18010019	-- Other	20	0	
18010020	-- Roasted	20	5	
18020000	Cocoa shells, husks, skins and other cocoa waste	20	5	
18031000	-- Not defatted	20	10	
18032000	-- Wholly or partly defatted	20	10	
18040011	-- With an acid index expressed as oleic acid not exceeding 1 %	20	10	
18040012	-- With an acid index expressed as oleic acid exceeding 1 % but not exceeding 1,65 %	20	10	
18040013	-- With an acid index expressed as oleic acid exceeding 1,65 %	20	10	
18040020	-- Cocoa fat and oil	20	10	
18050000	Cocoa powder, not containing added sugar or other sweetening matter	20	10	
18061000	-- Cocoa powder, containing added sugar or other sweetening matter			
18061000 A	-- Cocoa powder, containing added sugar or other sweetening matter	20	10	Products with sugar content ≤ 70 %
18061000 B	-- Cocoa powder, containing added sugar or other sweetening matter	20	SP	Products with sugar content > 70 %
18062010	-- With no added sugar or other sweetening matter	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
18062090	-- Other			
18062090 A	-- Other	20	10	Products with sugar content $\leq$ 70 %
18062090 B	-- Other	20	SP	Products with sugar content $>$ 70 %
18063110	---- With no added sugar or other sweetening matter	20	10	
18063190	---- Other	20	10	
18063200	-- Not filled	20	10	
18069000	- Other	20	10	
19011010	-- Milk formulas for infants up to 12 months old	15	5	
19011091	---- Based on flour, meals, starches or malt extracts	15	5	
19011099	---- Other	15	5	
19012000	- Mixes and doughs for the preparation of bakers' wares of heading 1905	20	10	
19019010	-- Malt extract	25	5	
19019020	-- Blancmange or dulce de leche	30	5	
19019090	-- Other	20	5	
19021100	-- Containing egg	30	5	
19021900	-- Other	30	IB	
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	30	5	
19023000	- Other pasta	30	5	
19024000	- Couscous	20	3	
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
19041000	– Prepared foods obtained by the swelling or roasting of cereals or cereal products	20	10	
19042000	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20	10	
19043000	– Bulgur wheat	20	5	
19049000	– Other	20	10	
19051000	– Crispbread	20	5	
19052000	– Gingerbread and the like	20	5	
19053100	-- Sweet biscuits (with added sweetening matter)	20	5	
19053200	-- Waffles and wafers	20	5	
19054000	– Rusks, toasted bread and similar toasted products	20	5	
19059010	-- Salted or flavoured biscuits	20	5	
19059090	-- Other	20	5	
20011000	– Cucumbers and gherkins	30	5	
20019010	-- Olives	20	5	
20019090	-- Other	30	5	
20021000	– Tomatoes, whole or in pieces	20	5	
20029000	– Other	20	5	
20031000	– Mushrooms of the genus <i>Agaricus</i>	30	5	
20032000	– Truffles	20	0	
20039000	– Other	30	0	
20041000	– Potatoes	20	10	
20049000	– Other vegetables and mixtures of vegetables	30	5	
20051000	– Homogenised vegetables	30	5	
20052000	– Potatoes	20	10	
20054000	– Peas (<i>Pisum sativum</i>)	30	10	

NANDINA 2007	Description	Base Rate	Category	Observations
20055100	-- Shelled	30	10	
20055900	-- Other	30	10	
20056000	- Asparagus	20	0	
20057000	- Olives	20	5	
20058000	- Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	20	MC	
20059100	-- Bamboo shoots	20	0	
20059910	---- Globe artichokes	20	0	
20059920	---- Piquillo pepper (<i>Capsicum annuum</i>)	20	0	
20059990	---- Other	30	5	
20060000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	30	10	
20071000	- Homogenised preparations	30	10	
20079110	---- Jams, fruit jellies, marmalades	20	10	
20079120	---- Purée and pastes	30	10	
20079911	----- Jams, fruit jellies, marmalades	30	10	
20079912	----- Purée and pastes	30	10	
20079991	----- Jams, jellies and marmalades	30	10	
20079992	----- Purée and pastes	30	10	
20081110	---- Butter	30	5	
20081190	---- Other	30	5	
20081910	---- Cashew nuts	20	5	
20081920	---- Pistachios	20	0	
20081990	---- Other, including mixtures	20	0	
20082010	-- In water containing added sugar or other sweetener, including syrup	30	10	
20082090	-- Other	30	10	
20083000	- Citrus fruit	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
20084000	– Pears	20	0	
20085000	– Apricots	30	10	
20086010	-- In water containing added sugar or other sweetener, including syrup	30	10	
20086090	-- Other	30	10	
20087020	-- In water containing added sugar or other sweetener, including syrup	20	0	
20087090	-- Other	20	0	
20088000	– Strawberries	30	10	
20089100	-- Palm hearts	20	0	
20089200	-- Mixtures	20	10	
20089920	---- Papayas	30	10	
20089930	---- Mangos	30	10	
20089990	---- Other	20	10	
20091100	-- Frozen			
20091100 A	-- Frozen	30	10	Products with sugar content $\leq$ 30 %
20091100 B	-- Frozen	30	SP	Products with sugar content $>$ 30 %
20091200	-- Not frozen, of a Brix value not exceeding 20	30	10	
20091900	-- Other			
20091900 A	---- Other	30	10	Products with sugar content $\leq$ 30 %
20091900 B	---- Other	30	SP	Products with sugar content $>$ 30 %
20092100	-- Of a Brix value not exceeding 20	30	10	

NANDINA 2007	Description	Base Rate	Category	Observations
20092900	-- Other			
20092900 A	---- Other	30	10	Products with su- gar content ≤ 30 %
20092900 B	---- Other	30	SP	Products with su- gar content > 30 %
20093100	-- Of a Brix value not exceeding 20	30	10	
20093910	---- Of lime under subheading 0805 50 21	30	10	
20093990	---- Other			
20093990 A	----- Other	30	10	Products with su- gar content ≤ 30 %
20093990 B	----- Other	30	SP	Products with su- gar content > 30 %
20094100	-- Of a Brix value not exceeding 20	30	10	
20094900	-- Other			
20094900 A	---- Other	30	10	Products with su- gar content ≤ 30 %
20094900 B	---- Other	30	SP	Products with su- gar content > 30 %
20095000	– Tomato juice	30	5	
20096100	-- Of a Brix value not exceeding 30	10	10	
20096900	-- Other			
20096900 A	---- Other	10	10	Products with su- gar content ≤ 30 %

NANDINA 2007	Description	Base Rate	Category	Observations
20096900 B	--- Other	10	SP	Products with sugar content > 30 %
20097100	-- Of a Brix value not exceeding 20	20	10	
20097900	-- Other			
20097900 A	--- Other	20	10	Products with sugar content ≤ 30 %
20097900 B	--- Other	20	SP	Products with sugar content > 30 %
20098011	--- Papaya			
20098011 A	---- Papaya	30	5	Products with sugar content ≤ 30 %
20098011 B	---- Papaya	30	SP	Products with sugar content > 30 %
20098012	--- Of passion fruit (<i>Passiflora edulis</i>)			
20098012 A	---- Of passion fruit (<i>Passiflora edulis</i>)	20	0	Products with sugar content ≤ 30 %
20098012 B	---- Of passion fruit (<i>Passiflora edulis</i>)	20	SP	Products with sugar content > 30 %
20098013	--- Of soursop (<i>Annona muricata</i>)			
20098013 A	---- Of soursop (<i>Annona muricata</i>)	20	0	Products with sugar content ≤ 30 %

NANDINA 2007	Description	Base Rate	Category	Observations
20098013 B	----- Of soursop (<i>Annona muricata</i>)	20	SP	Products with sugar content > 30 %
20098014	---- Of mango			
20098014 A	----- Of mango	20	0	Products with sugar content ≤ 30 %
20098014 B	----- Of mango	20	SP	Products with sugar content > 30 %
20098015	---- Of camu camu (<i>Myrciaria dubia</i>)	20	0	
20098019	---- Other			
20098019 A	----- Other	30	10	Products with sugar content ≤ 30 %
20098019 B	----- Other	30	SP	Products with sugar content > 30 %
20098020	-- Juice of any single vegetable			
20098020 A	--- Juice of any single vegetable	30	5	Products with sugar content ≤ 30 %
20098020 B	--- Juice of any single vegetable	30	SP	Products with sugar content > 30 %
20099000	– Mixtures of juices			
20099000 A	– Mixtures of juices	20	10	Products with sugar content ≤ 30 %

NANDINA 2007	Description	Base Rate	Category	Observations
20099000 B	– Mixtures of juices	20	SP	Products with sugar content > 30 %
21011100	-- Extracts, essences and concentrates	30	5	
21011200	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
21011200 A	--- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30	5	Products with sugar content ≤ 70 %
21011200 B	--- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	30	SP	Products with sugar content > 70 %
21012000	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté			
21012000 A	-- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	5	5	Products with sugar content ≤ 70 %
21012000 B	-- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	5	SP	Products with sugar content > 70 %
21013000	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20	0	
21021010	-- Culture yeast	15	3	
21021090	-- Other	15	3	
21022000	– Inactive yeasts; other single-cell micro-organisms, dead	15	3	
21023000	– Powder preparations for baking	15	3	
21031000	– Soya sauce	20	3	

NANDINA 2007	Description	Base Rate	Category	Observations
21032000	– Tomato ketchup and other tomato sauces	20	3	
21033010	-- Mustard flour	20	0	
21033020	-- Prepared mustard	20	0	
21039010	-- Mayonnaise	20	5	
21039020	-- mixed condiments and mixed seasonings	30	3	
21039090	-- Other	20	5	
21041010	-- Preparations for soups and broths	20	5	
21041020	-- Prepared soups or broths	20	5	
21042000	– Homogenised composite food preparations	20	5	
21050010	– Ice creams which do not contain milk or dairy products	20	10	
21050090	– Other	20	10	
21061011	---- Of soya, containing between 65 % and 75 % protein on a dry basis	20	3	
21061019	---- Other	20	3	
21061020	-- Textured protein substances	20	3	
21069010	-- Powders for table creams, jellies, ice creams and similar preparations			
21069010 A	-- Powders for table creams, jellies, ice creams and similar preparations	15	3	Products with sugar content ≤ 70 %
21069010 B	---- Powders for table creams, jellies, ice creams and similar preparations	15	SP	Products with sugar content > 70 %
21069021	---- Presented in packages for retail sale			
21069021 A	----- Presented in packages for retail sale	10	10	Products with sugar content ≤ 70 %

NANDINA 2007	Description	Base Rate	Category	Observations
21069021 B	----- Presented in packages for retail sale	10	SP	Products with sugar content > 70 %
21069029	---- Other			
21069029 A	----- Other	10	10	Products with sugar content ≤ 70 %
21069029 B	----- Other	10	SP	Products with sugar content > 70 %
21069030	-- Protein hydrolysates			
21069030 A	---- Protein hydrolysates	5	0	Products with sugar content ≤ 70 %
21069030 B	---- Protein hydrolysates	5	SP	Products with sugar content > 70 %
21069040	-- Autolysates of yeast			
21069040 A	---- Autolysates of yeast	15	0	Products with sugar content ≤ 70 %
21069040 B	---- Autolysates of yeast	15	SP	Products with sugar content > 70 %
21069050	-- Improvers for bread-making			
21069050 A	---- Improvers for bread-making	15	0	Products with sugar content ≤ 70 %

NANDINA 2007	Description	Base Rate	Category	Observations
21069050 B	--- Improvers for bread-making	15	SP	Products with sugar content > 70 %
21069060	-- Mixtures of artificial sweeteners with food substances			
21069060 A	--- Mixtures of artificial sweeteners with food substances	20	5	Products with sugar content ≤ 70 %
21069060 B	--- Mixtures of artificial sweeteners with food substances	20	SP	Products with sugar content > 70 %
21069071	--- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit			
21069071 A	---- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit	20	5	Products with sugar content ≤ 70 %
21069071 B	---- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit	20	SP	Products with sugar content > 70 %
21069072	--- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit, with vitamins, minerals or other substances			
21069072 A	---- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit, with vitamins, minerals or other substances	20	3	Products with sugar content ≤ 70 %
21069072 B	---- Containing solely mixtures or extracts of plants, parts of plants, seeds or fruit, with vitamins, minerals or other substances	20	SP	Products with sugar content > 70 %
21069073	--- Containing solely mixtures of vitamins and minerals			

NANDINA 2007	Description	Base Rate	Category	Observations
21069073 A	----- Containing solely mixtures of vitamins and minerals	20	3	Products with sugar content $\leq$ 70 %
21069073 B	----- Containing solely mixtures of vitamins and minerals	20	SP	Products with sugar content $>$ 70 %
21069074	---- Containing solely mixtures of vitamins			
21069074 A	----- Containing solely mixtures of vitamins	20	5	Products with sugar content $\leq$ 70 %
21069074 B	----- Containing solely mixtures of vitamins	20	SP	Products with sugar content $>$ 70 %
21069079	---- Other			
21069079 A	----- Other	20	3	Products with sugar content $\leq$ 70 %
21069079 B	----- Other	20	SP	Products with sugar content $>$ 70 %
21069080	-- Formulas, other than milk formulas, for infants up to 12 months old			
21069080 A	--- Formulas, other than milk formulas, for infants up to 12 months old	20	5	Products with sugar content $\leq$ 70 %
21069080 B	--- Formulas, other than milk formulas, for infants up to 12 months old	20	SP	Products with sugar content $>$ 70 %
21069090	-- Other			

NANDINA 2007	Description	Base Rate	Category	Observations
21069090 A	--- Other	20	7	Products with sugar content ≤ 70 %
21069090 B	--- Other	20	SP	Products with sugar content > 70 %
22011000	– Mineral waters and aerated waters	20	5	
22019000	– Other	20	5	
22021000	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30	5	
22029000	– Other	30	5	
22030000	Malt beer	20	0	
22041000	– Sparkling wine	20	0	
22042100	-- In containers holding 2 litres or less	20	0	
22042910	---- Grape must with fermentation prevented or arrested by the addition of alcohol	15	0	
22042990	---- Other	20	0	
22043000	– Other grape must	15	0	
22051000	– In containers holding 2 litres or less	30	0	
22059000	– Other	30	0	
22060000	Other fermented beverages (for example: cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	20	0	
22071000	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	15	0	
22072000	– Ethyl alcohol and other spirits, denatured, of any strength	15	0	
22082021	--- Pisco	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
22082022	--- Singani	20	0	
22082029	--- Other			
22082029a	---- Alcohol extracts and concentrates for the production of brandy, packaged in bulk, with an alcoholic strength equal to or exceeding 50 degrees on the Gay-Lussac scale (50 G.L.), unsuitable for direct sale to consumers	20	0	
22082029b	---- Other	20	0	
22082030	-- Spirits obtained by distilling marc (grappa and the like)	20	0	
22083000	- Whisky			
22083000a	-- Alcohol extracts and concentrates for the production of whisky, packaged in bulk with an alcoholic strength equal to or exceeding 50 degrees on the Gay-Lussac scale (50 G.L.), unsuitable for direct sale to consumers	20	0	
22083000b	-- Whisky	20	0	
22084000	- Rum and other spirits obtained by distilling fermented sugar-cane products			
22084000a	-- Alcohol extracts and concentrates for the production of rum, packaged in bulk with an alcoholic strength equal to or exceeding 50 degrees on the Gay-Lussac scale (50 G.L.), unsuitable for direct sale to consumers	20	0	
22084000b	-- Rum and other spirits obtained by distilling fermented sugar-cane products	20	0	
22085000	- Gin and jenever			
22085000a	-- Alcohol extracts and concentrates for the production of gin and jenever, packaged in bulk with an alcoholic strength equal to or exceeding 50 degrees on the Gay-Lussac scale (50 G.L.), unsuitable for direct sale to consumers	30	0	
22085000b	-- Gin and jenever	30	0	
22086000	- Vodka	30	0	
22087010	-- Anisette	30	0	
22087020	-- Creams	30	0	

NANDINA 2007	Description	Base Rate	Category	Observations
22087090	-- Other	30	0	
22089010	-- Undenatured ethyl alcohol of an alcoholic strength of less than 80 % vol	15	0	
22089020	-- Spirits obtained by distilling agaves (tequila and the like)	30	0	
22089042	--- Anisette	30	0	
22089049	--- Other	30	0	
22089090	-- Other	30	0	
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	20	0	
23011010	-- Greaves	15	10	
23011090	-- Other	15	0	
2301201100	--- With a fat content exceeding 2 % by weight	15	0	
2301201900	--- With a fat content not exceeding 2 % by weight	15	0	
2301209000	-- Other	15	0	
23021000	- Of maize (corn)	MEP	IJ	
23023000	- Of wheat	MEP	IH	
23024000	- Of other cereals	MEP	IJ	
23025000	- Of leguminous plants	15	10	
23031000	- Residues of starch manufacture and similar residues	15	0	
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	15	0	
23033000	- Brewing or distilling dregs and waste	15	0	
23040000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	MEP	IJ	
23050000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
23061000	– Of cotton seeds	MEP	IJ	
23062000	– Of linseed	15	10	
23063000	– Of sunflower seeds	MEP	IJ	
23064100	-- Of low erucic acid content	15	0	
23064900	-- Other	15	5	
23065000	– Of coconut or copra	15	5	
23066000	– Of palm nuts or kernels	15	5	
23069000	– Other	MEP	IH	
23070000	Wine lees; argol	15	0	
23080010	– Flour of marigold flowers	15	0	
23080090	– Other	MEP	IJ	
23091010	-- Presented in airtight containers	20	10	
23091090	-- Other	MEP	B1	
23099010	-- Sweetened forage	MEP	B1	
23099020	-- Premixtures	5	0	
23099030	-- Milk substitutes for feeding calves	5	0	
23099090	-- Other (Other preparations of a kind used in animal feeding)			
23099090 A	---- Other (Other preparations of a kind used in animal feeding)	MEP	B	Except with rice and maize content
23099090 B	---- Other (Other preparations of a kind used in animal feeding)	MEP	E	With rice and maize content
24011010	-- Dark tobacco	15	10	
24011020	-- Light tobacco	15	3	
24012010	-- Dark tobacco	15	10	
24012020	-- Light tobacco	15	10	
24013000	– Tobacco refuse	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
24021000	– Cigars, cheroots and cigarillos, containing tobacco	30	10	
24022010	-- Dark tobacco	30	10	
24022020	-- Light tobacco	30	10	
24029000	– Other	30	10	
24031000	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	30	10	
24039100	-- "Homogenised" or "reconstituted" tobacco	20	10	
24039900	-- Other	20	10	
2501001000	– Table salt	5	5	
2501002000	– Sodium chloride, of a purity of 99,5 % or more, whether or not in aqueous solution	0	0	
2501009100	-- Denatured	5	0	
2501009200	-- For animal feeds	5	0	
2501009900	-- Other	5	5	
2502000000	Unroasted iron pyrites	5	0	
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	0	0	
2504100000	– In powder or in flakes	0	0	
2504900000	– Other	0	0	
2505100000	– Silica sands and quartz sands	0	0	
2505900000	– Other	0	0	
2506100000	– Quartz	5	0	
2506200000	– Quartzite	5	0	
2507001000	– Kaolin, whether or not calcined	0	0	
2507009000	– Other	0	0	
2508100000	– Bentonite	0	0	
2508300000	– Fireclays	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2508400000	– Other clays	0	0	
2508500000	– Andalusite, kyanite and sillimanite	5	0	
2508600000	– Mullite	5	0	
2508700000	– Chamotte or dinas earths	5	0	
2509000000	Chalk	0	0	
2510100000	– Unground	5	0	
2510200000	– Ground	5	0	
2511100000	– Natural barium sulphate (barytes)	0	0	
2511200000	– Natural barium carbonate (witherite)	5	0	
2512000000	Siliceous fossil meals (for example: Kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	0	0	
2513100000	– Pumice stone	5	0	
2513200000	– Emery, natural corundum, natural garnet and other natural abrasives	0	0	
2514000000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	0	
2515110000	-- Crude or roughly trimmed	5	5	
2515120000	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	5	
2515200000	– Ecaussine and other calcareous monumental or building stone; alabaster	5	0	
2516110000	-- Crude or roughly trimmed	5	0	
2516120000	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	0	
2516200000	– Sandstone	5	0	
2516900000	– Other monumental or building stone	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2517100000	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	0	
2517200000	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10 00	5	0	
2517300000	– Tarred macadam	5	0	
2517410000	-- Of marble	5	0	
2517490000	-- Other	5	0	
2518100000	– Dolomite, not calcined or sintered	5	0	
2518200000	– Calcined or sintered dolomite	5	0	
2518300000	– Dolomite ramming mix	5	0	
2519100000	– Natural magnesium carbonate (magnesite)	0	0	
2519901000	-- Fused magnesia	5	0	
2519902000	-- Magnesium oxide, whether or not chemically pure	0	0	
2519903000	-- Dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering	5	0	
2520100000	– Gypsum; anhydrite	5	0	
2520200000	– Plasters	0	0	
2521000000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	0	0	
2522100000	– Quicklime	5	0	
2522200000	– Slaked lime	5	0	
2522300000	– Hydraulic lime	5	0	
2523100000	– Cement clinkers	5	5	
2523210000	-- White cement, whether or not artificially coloured	10	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2523290000	-- Other	10	5	
2523300000	– Aluminous cement	10	0	
2523900000	– Other hydraulic cements	10	5	
2524101000	-- Fibers	0	0	
2524109000	-- Other	5	0	
2524900000	– Other	0	0	
2525100000	– Crude mica and mica rifted into sheets or splittings	5	0	
2525200000	– Mica powder	0	0	
2525300000	– Mica waste	5	0	
2526100000	– Neither crushed nor ground	5	0	
2526200000	– Crushed or ground	0	0	
2528100000	– Natural sodium borates and concentrates thereof (whether or not calcined)	0	0	
2528900000	– Other	0	0	
2529100000	– Feldspar	5	0	
2529210000	-- Containing by weight 97 % or less of calcium fluoride	5	0	
2529220000	-- Containing by weight more than 97 % of calcium fluoride	5	0	
2529300000	– Leucite; nepheline and nepheline syenite	5	0	
2530100000	– Vermiculite, perlite and chlorites, unexpanded	0	0	
2530200000	– Kieserite, epsomite (natural magnesium sulphates)	5	0	
2530900000	– Other	5	0	
2601110000	-- Non-agglomerated	5	0	
2601120000	-- Agglomerated	5	0	
2601200000	– Roasted iron pyrites	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	5	0	
2603000000	Copper ores and concentrates	5	0	
2604000000	Nickel ores and concentrates	5	0	
2605000000	Cobalt ores and concentrates	5	0	
2606000000	Aluminium ores and concentrates	5	0	
2607000000	Lead ores and concentrates	5	0	
2608000000	Zinc ores and concentrates	5	0	
2609000000	Tin ores and concentrates	5	0	
2610000000	Chromium ores and concentrates	5	0	
2611000000	Tungsten ores and concentrates	5	0	
2612100000	– Uranium ores and concentrates	5	0	
2612200000	– Thorium ores and concentrates	5	0	
2613100000	– Roasted	5	0	
2613900000	– Other	5	0	
2614000000	Titanium ores and concentrates	5	0	
2615100000	– Zirconium ores and concentrates	0	0	
2615900000	– Other	5	0	
2616100000	– Silver ores and concentrates	5	0	
2616901000	– – Gold ores and concentrates	5	0	
2616909000	– – Other	5	0	
2617100000	– Antimony ores and concentrates	5	0	
2617900000	– Other	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel	5	0	
2619000000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	5	0	
2620110000	-- Hard zinc spelter	0	0	
2620190000	-- Other	5	0	
2620210000	-- Leaded gasoline sludges and leaded anti-knock compound sludges	5	0	
2620290000	-- Other	5	0	
2620300000	- Containing mainly copper	5	0	
2620400000	- Containing mainly aluminium	5	0	
2620600000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5	0	
2620910000	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	5	0	
2620990000	-- Other	5	0	
2621100000	- Ash and residues from the incineration of municipal waste	5	0	
2621900000	- Other	5	0	
2701110000	-- Anthracite	0	0	
2701120000	-- Bituminous coal	0	0	
2701190000	-- Other coal	0	0	
2701200000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	0	
2702100000	- Lignite, whether or not pulverised, but not agglomerated	0	0	
2702200000	- Agglomerated lignite	5	0	
2703000000	- Peat (including peat litter), whether or not agglomerated	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2704001000	– Coke and semi-coke derived from hard coal	5	5	
2704002000	– Coke and semi-coke derived from lignite or peat	5	0	
2704003000	– Retort carbon	5	0	
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	0	
2706000000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	0	
2707100000	– Benzol (benzene)	5	0	
2707200000	– Toluol (toluene)	5	0	
2707300000	– Xylol (xylenes)	0	0	
2707400000	– Naphthalene	0	0	
2707501000	-- Solvent naphtha	0	0	
2707509000	-- Other	0	0	
2707910000	-- Creosote oils	5	0	
2707991000	---- Anthracene	5	0	
2707999000	---- Other	0	0	
2708100000	– Pitch	10	5	
2708200000	– Pitch coke	10	0	
2709000000	Crude oils obtained from bituminous minerals	10	5	
2710111100	----- For aircraft engines	0	0	
2710111310	----- With an anti-knock rating of 80 or more but less than 87	0	0	
2710111320	----- With an anti-knock rating of 87 or more but less than 90	0	0	
2710111330	----- With an anti-knock rating of 90 or more but less than 95	0	0	
2710111340	----- With an anti-knock rating of 95 or more	0	0	
2710111390	----- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2710111900	----- Other	0	0	
2710112000	---- Petroleum spirit containing tetraethyl lead	0	0	
2710119100	----- White spirit	10	0	
2710119200	----- Spirit-type jet and turbine fuel	15	0	
2710119300	----- Tetrapropylene	10	0	
2710119400	----- Mixed n-paraffins	0	0	
2710119500	----- Mixed n-olefins	10	0	
2710119910	----- Agricultural oil containing 70 % or more by weight of petroleum oil or of oil obtained from bituminous minerals, which acts as a carrier for pest-control compounds in agriculture	0	0	
2710119920	----- Spray oil	0	0	
2710119930	----- Fuels for artisanal fishing vessel engines	0	0	
2710119990	----- Other	10	10	
2710191200	----- Mixed n-paraffins	5	0	
2710191300	----- Mixed n-olefins	10	0	
2710191410	----- Jet fuel	0	0	
2710191420	----- Turbo fuel N 4	0	0	
2710191490	----- Other	0	0	
2710191500	----- Kerosene-type jet fuel	0	0	
2710191900	----- Other	0	0	
2710192110	----- With a cetane index of 40 or more but not exceeding 44	0	0	
2710192120	----- With a cetane index of 45 or more	0	0	
2710192130	----- Diesel 2	0	0	
2710192140	----- Diesel for fishing vessel engines	0	0	
2710192190	----- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2710192200	----- Fuel oils	0	0	
2710192900	----- Other	10	5	
2710193100	----- Mixed n-paraffins	5	0	
2710193200	----- Mixed n-olefins	10	0	
2710193300	----- Electrical insulating oils	5	0	
2710193400	----- Lubricating greases	10	5	
2710193510	----- Rubber Solvent	0	0	
2710193520	----- Solvent No 1	0	0	
2710193530	----- Mineral Turpentine	0	0	
2710193590	----- Other	5	0	
2710193600	----- Liquids for hydraulic transmission systems	10	5	
2710193700	----- White oils (from petroleum jelly or paraffin wax)	5	5	
2710193800	----- Other lubricating oils	10	5	
2710193900	----- Other	10	5	
2710910000	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10	0	
2710990000	-- Other	10	0	
2711110000	-- Natural gas	0	0	
2711120000	-- Propane	0	0	
2711130000	-- Butane	0	0	
2711140000	-- Ethylene, propylene, butylene and butadiene	0	0	
2711190000	-- Other	0	0	
2711210000	-- Natural gas	5	0	
2711290000	-- Other	5	0	
2712101000	-- Crude	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
2712109000	-- Other	5	0	
2712200000	– Paraffin wax containing by weight less than 0,75 % of oil	5	0	
2712901000	-- Micro-crystalline petroleum wax	0	0	
2712902000	-- Ozokerite and ceresine	5	0	
2712903000	-- Paraffin wax containing 0,75 % or more oil by weight	0	0	
2712909000	-- Other	0	0	
2713110000	-- Not calcined	5	0	
2713120000	-- Calcined	10	0	
2713200000	– Petroleum bitumen	10	0	
2713900000	– Other residues of petroleum oils or of oils obtained from bituminous minerals	10	10	
2714100000	– Bituminous or oil-shale and tar sands	10	0	
2714900010	-- Asphalt cements	0	0	
2714900020	-- Fast cure cement	0	0	
2714900030	-- Industrial asphalts (oxidised)	0	0	
2714900090	-- Other	10	5	
2715001000	– Bituminous mastics	10	5	
2715009000	– Other	10	5	
2716000000	Electrical energy	0	0	
2801100000	– Chlorine	0	0	
2801200000	– Iodine	0	0	
2801300000	– Fluorine; bromine	0	0	
2802000000	Sulphur, sublimed or precipitated; colloidal sulphur	0	0	
2803001000	– Acetylene black	0	0	
2803009000	– Other	0	0	
2804100000	– Hydrogen	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
2804210000	-- Argon	5	0	
2804290000	-- Other	5	0	
2804300000	– Nitrogen	5	0	
2804400000	– Oxygen	5	0	
2804501000	-- Boron	5	0	
2804502000	-- Tellurium	5	0	
2804610000	-- Containing by weight not less than 99,99 % of silicon	5	0	
2804690000	-- Other	5	0	
2804701000	-- Red or amorphous phosphorus	5	0	
2804709000	-- Other	5	0	
2804800000	– Arsenic	0	0	
2804901000	-- Powdered	5	0	
2804909000	-- Other	5	0	
2805110000	-- Sodium	0	0	
2805120000	-- Calcium	0	0	
2805190010	---- Strontium and barium	0	0	
2805190090	---- Other	5	0	
2805300000	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	0	
2805400000	– Mercury	0	0	
2806100000	– Hydrogen chloride (hydrochloric acid)	5	7	
2806200000	– Chlorosulphuric acid	0	0	
2807001000	– Sulphuric acid	5	5	
2807002000	– Oleum (fuming sulphuric acid)	5	5	
2808001000	– Nitric acid	0	0	
2808002000	– Sulphonitric acids	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2809100000	– Diphosphorus pentoxide	5	0	
2809201010	– – – Orthophosphoric acid in a concentration of no less than 75 %	0	0	
2809201090	– – – Other	0	0	
2809202000	– – Polyphosphoric acids	0	0	
2810001000	– Orthoboric acid	0	0	
2810009000	– Other	0	0	
2811110000	– – Hydrogen fluoride (hydrofluoric acid)	5	0	
2811191000	– – – – Aminosulphonic acid (sulphamic acid)	5	0	
2811193000	– – – – Phosphorus derivatives	0	0	
2811194000	– – – – Hydrogen cyanide	5	0	
2811199000	– – – – Other	0	0	
2811210000	– – Carbon dioxide	10	5	
2811221000	– – – Silica gel	0	0	
2811229000	– – – Other	0	0	
2811292000	– – – Nitrous oxide (laughing gas, dinitrogen monoxide)	10	0	
2811294000	– – – Diarsenic trioxide (arsenic sesquioxide, ar- seneous anhydride, white arsenic)	10	0	
2811299010	– – – – Sulphur dioxide	5	0	
2811299090	– – – – Other	0	0	
2812101000	– – Arsenic trichloride	5	0	
2812102000	– – Carbonyl dichloride (phosgene)	5	0	
2812103100	– – – Phosphorus trichloride oxide	5	0	
2812103200	– – – Phosphorus trichloride	5	0	
2812103300	– – – Phosphorus pentachloride	5	0	
2812103900	– – – Other	5	0	
2812104100	– – – Sulphur monochloride	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2812104200	--- Sulphur dichloride	5	0	
2812104900	--- Other	5	0	
2812105000	-- Thionyl chloride	5	0	
2812109000	-- Other	5	0	
2812900000	- Other	5	0	
2813100000	- Carbon disulphide	10	0	
2813902000	-- Phosphorus sulphides	5	0	
2813909000	-- Other	5	0	
2814100000	- Anhydrous ammonia	0	0	
2814200000	- Ammonia in aqueous solution	0	0	
2815110000	-- Solid	5	0	
2815120000	-- In aqueous solution (soda lye or liquid soda)	5	0	
2815200000	- Potassium hydroxide (caustic potash)	0	0	
2815300000	- Peroxides of sodium or potassium	0	0	
2816100000	- Hydroxide and peroxide of magnesium	0	0	
2816400000	- Oxides, hydroxides and peroxides, of strontium or barium	0	0	
2817001000	- Zinc oxide (zinc white or flower of zinc)	5	5	
2817002000	- Zinc peroxide	10	0	
2818100000	- Artificial corundum, whether or not chemically defined	0	0	
2818200000	- Aluminium oxide, other than artificial corundum	0	0	
2818300000	- Aluminium hydroxide	0	0	
2819100000	- Chromium trioxide	5	0	
2819901000	-- Dichromium trioxide (chromium sesquioxide or "chromium oxide green")	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2819909000	-- Other	5	0	
2820100000	– Manganese dioxide	0	0	
2820900000	– Other	0	0	
2821101000	-- Oxides	0	0	
2821102000	-- Hydroxides	5	0	
2821200000	– Earth colours	5	0	
2822000000	Cobalt oxides and hydroxides; commercial cobalt oxides	0	0	
2823001000	– Titanium dioxide (titanium oxide or titanic anhydride)	0	0	
2823009000	– Other	0	0	
2824100000	– Lead monoxide (litharge, massicot)	0	0	
2824900010	-- Red lead and orange lead	5	0	
2824900090	-- Other	0	0	
2825100000	– Hydrazine and hydroxylamine and their inorganic salts	10	0	
2825200000	– Lithium oxide and hydroxide	5	0	
2825300000	– Vanadium oxides and hydroxides	5	0	
2825400000	– Nickel oxides and hydroxides	0	0	
2825500000	– Copper oxides and hydroxides	0	0	
2825600000	– Germanium oxides and zirconium dioxide	5	0	
2825700000	– Molybdenum oxides and hydroxides	0	0	
2825800000	– Antimony oxides	5	0	
2825901000	-- Tin oxides and hydroxides	0	0	
2825904000	-- Calcium oxides and hydroxides	0	0	
2825909000	-- Other	0	0	
2826120000	-- Of aluminium	5	0	
2826191000	---- Of sodium	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2826199000	--- Other	0	0	
2826300000	– Sodium hexafluoroaluminate (synthetic cryolite)	5	0	
2826900000	– Other	5	0	
2827100000	– Ammonium chloride	0	0	
2827200000	– Calcium chloride	0	0	
2827310000	-- Of magnesium	0	0	
2827320000	-- Of aluminium	0	0	
2827350000	-- Of nickel	0	0	
2827391000	---- Of copper	0	0	
2827393000	---- Of tin	0	0	
2827394000	---- Of iron	5	0	
2827395000	---- Of zinc	0	0	
2827399000	---- Other	0	0	
2827410000	-- Of copper	5	0	
2827491000	---- Of aluminium	0	0	
2827499000	---- Other	0	0	
2827510000	-- Bromides of sodium or of potassium	0	0	
2827590000	-- Other	0	0	
2827601000	-- Of sodium or potassium	0	0	
2827609000	-- Other	0	0	
2828100000	– Commercial calcium hypochlorite and other calcium hypochlorites	0	0	
2828901100	---- Of sodium	10	5	
2828901900	---- Other	10	0	
2828902000	-- Chlorites	0	0	
2828903000	-- Hypobromites	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2829110000	-- Of sodium	5	0	
2829191000	--- Of potassium	5	0	
2829199000	--- Other	0	0	
2829901000	-- Perchlorates	5	0	
2829902000	-- Potassium iodate	0	0	
2829909000	-- Other	0	0	
2830101000	-- Sodium sulphide	0	0	
2830102000	-- Sodium hydrogen sulphide (sodium sulphy- drate)	5	0	
2830901000	-- Potassium sulphide	5	0	
2830909000	-- Other	5	0	
2831100000	- Of sodium	0	0	
2831900000	- Other	5	0	
2832100000	- Sodium sulphites	0	0	
2832201000	-- Of ammonium	5	0	
2832209000	-- Other	5	0	
2832301000	-- Of sodium	10	0	
2832309000	-- Other	10	0	
2833110000	-- Disodium sulphate	0	0	
2833190000	-- Other	0	0	
2833210000	-- Of magnesium	0	0	
2833220000	-- Of aluminium	10	5	
2833240000	-- Of nickel	0	0	
2833250000	-- Of copper	0	0	
2833270000	-- Of barium	0	0	
2833291000	--- Of iron	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2833293000	---- Of lead	0	0	
2833295000	---- Of chromium	10	0	
2833296000	---- Of zinc	0	0	
2833299000	---- Other	0	0	
2833301000	-- Of aluminium	5	0	
2833309000	-- Other	5	0	
2833401000	-- Of sodium	0	0	
2833409000	-- Other	0	0	
2834100000	- Nitrites	0	0	
2834210000	-- Of potassium	0	0	
2834291000	---- Of magnesium	0	0	
2834299000	---- Other	0	0	
2835100000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	0	
2835220000	-- Of mono- or disodium	5	7	
2835240000	-- Of potassium	0	0	
2835250000	-- Calcium hydrogen orthophosphate ("dicalcium phosphate")	0	0	
2835260000	-- Other phosphates of calcium	0	0	
2835291000	---- Of iron	0	0	
2835292000	---- Of triammonium	0	0	
2835299000	---- Other	0	0	
2835310000	-- Sodium triphosphate (sodium tripolyphosphate)	0	0	
2835391000	---- Sodium pyrophosphates	0	0	
2835399000	---- Other	0	0	
2836200000	- Disodium carbonate	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2836300000	– Sodium hydrogen carbonate (sodium bicarbonate)	0	0	
2836400000	– Potassium carbonates	0	0	
2836500000	– Calcium carbonate	0	0	
2836600000	– Barium carbonate	5	0	
2836910000	-- Lithium carbonate	5	0	
2836920000	-- Strontium carbonate	5	0	
2836991000	--- Precipitated magnesium carbonate	5	0	
2836992000	--- Ammonium carbonates	0	0	
2836993000	--- Cobalt carbonate	0	0	
2836994000	--- Nickel carbonate	0	0	
2836995000	--- Sodium sesquicarbonate	0	0	
2836999000	--- Other	0	0	
2837111000	--- Cyanide	5	0	
2837112000	--- Cyanide oxide	5	0	
2837190000	-- Other	5	0	
2837200000	– Complex cyanides	5	0	
2839110000	-- Sodium metasilicates	5	7	
2839190000	-- Other	5	0	
2839901000	-- Of aluminium	0	0	
2839902000	-- Of precipitated calcium	0	0	
2839903000	-- Of magnesium	0	0	
2839904000	-- Of potassium	5	0	
2839909000	-- Other	0	0	
2840110000	-- Anhydrous	5	0	
2840190000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2840200000	– Other borates	5	0	
2840300000	– Peroxoborates (perborates)	5	0	
2841300000	– Sodium dichromate	0	0	
2841501000	-- Chromates of zinc or of lead	5	0	
2841502000	-- Potassium chromate	0	0	
2841503000	-- Sodium chromate	0	0	
2841504000	-- Potassium dichromate	0	0	
2841505000	-- Thallium dichromate	0	0	
2841509000	-- Other	0	0	
2841610000	-- Potassium permanganate	0	0	
2841690000	-- Other	5	0	
2841700000	– Molybdates	10	0	
2841800000	– Tungstates (wolframates)	10	0	
2841901000	-- Aluminates	0	0	
2841909000	-- Other	5	0	
2842100000	– Double or complex silicates, including aluminosilicates whether or not chemically defined	0	0	
2842901000	-- Arsenates and arsenites	5	0	
2842902100	---- Of ammonium and zinc	5	0	
2842902900	---- Other	0	0	
2842903000	-- Double or complex phosphates (phosphosalts)	0	0	
2842909000	-- Other	0	0	
2843100000	– Colloidal precious metals	5	0	
2843210000	-- Silver nitrate	10	5	
2843290000	-- Other	10	0	
2843300000	– Gold compounds	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2843900000	– Other compounds; amalgams	10	0	
2844100000	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5	0	
2844200000	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5	0	
2844300000	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5	0	
2844401000	-- Radioactive residues	5	0	
2844409000	-- Other	5	0	
2844500000	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5	0	
2845100000	– Heavy water (deuterium oxide)	5	0	
2845900000	– Other	5	0	
2846100000	– Cerium compounds	5	0	
2846900000	– Other	5	0	
2847000000	Hydrogen peroxide (oxygenated water), whether or not solidified with urea	0	0	
2848000000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5	0	
2849100000	– Of calcium	10	0	
2849200000	– Of silicon	5	0	
2849901000	-- Of tungsten (wolfram)	5	0	
2849909000	-- Other	0	0	
2850001000	– Lead nitride	0	0	
2850002000	– Azides	0	0	
2850009000	– Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2852001000	– Mercury sulphates	0	0	
2852002100	-- Merbromin (INN) (mercurochrome)	0	0	
2852002900	-- Other	0	0	
2852009000	– Other	0	0	
2853001000	– Cyanogen chloride	5	0	
2853003000	– Distilled or conductivity water and water of similar purity; liquid air and purified air	0	0	
2853009000	– Other	5	0	
2901100000	– Saturated	5	0	
2901210000	-- Ethylene	5	0	
2901220000	-- Propene (propylene)	5	0	
2901230000	-- Butene (butylene) and isomers thereof	5	0	
2901240000	-- Buta-1,3-diene and isoprene	5	0	
2901290000	-- Other	5	5	
2902110000	-- Cyclohexane	0	0	
2902190000	-- Other	0	0	
2902200000	– Benzene	0	0	
2902300000	– Toluene	0	0	
2902410000	-- O-xylene	0	0	
2902420000	-- M-xylene	0	0	
2902430000	-- P-xylene	0	0	
2902440000	-- Mixed xylene isomers	0	0	
2902500000	– Styrene	0	0	
2902600000	– Ethylbenzene	5	0	
2902700000	– Cumene	5	0	
2902901000	-- Naphthalene	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2902909000	-- Other	0	0	
2903111000	--- Chloromethane (methyl chloride)	5	0	
2903112000	--- Chloroethane (ethyl chloride)	5	0	
2903120000	-- Dichloromethane (methylene chloride)	5	0	
2903130000	-- Chloroform (trichloromethane)	0	0	
2903140000	-- Carbon tetrachloride	5	0	
2903150000	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	10	0	
2903191000	--- 1,1,1-Trichloroethane (methyl chloroform)	5	0	
2903199000	--- Other	5	0	
2903210000	-- Vinyl chloride (chloroethylene)	10	0	
2903220000	-- Trichloroethylene	0	0	
2903230000	-- Tetrachloroethylene (perchloroethylene)	5	0	
2903291000	--- Vinylidene chloride (monomer)	5	0	
2903299000	--- Other	5	0	
2903310000	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	0	0	
2903391000	--- Bromomethane (methyl bromide)	0	0	
2903392100	---- Difluoromethane	5	0	
2903392200	---- Trifluoromethane	5	0	
2903392300	---- Difluoroethane	5	0	
2903392400	---- Trifluoroethane	5	0	
2903392500	---- Tetrafluoroethane	5	0	
2903392600	---- Pentafluoroethane	5	0	
2903393000	--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl) prop-1-ene	5	0	
2903399000	--- Other	0	0	
2903410000	-- Trichlorofluoromethane	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2903420000	-- Dichlorodifluoromethane	5	0	
2903430000	-- Trichlorotrifluoroethanes	5	0	
2903440000	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	5	0	
2903451000	---- Chlorotrifluoromethane	5	0	
2903452000	---- Pentachlorofluoroethane	5	0	
2903453000	---- Tetrachlorodifluoroethanes	5	0	
2903454100	----- Heptachlorofluoropropanes	5	0	
2903454200	----- Hexachlorodifluoropropanes	5	0	
2903454300	----- Pentachlorotrifluoropropanes	5	0	
2903454400	----- Tetrachlorotetrafluoropropanes	5	0	
2903454500	----- Trichloropentafluoropropanes	5	0	
2903454600	----- Dichlorohexafluoropropanes	5	0	
2903454700	----- Chloroheptafluoropropanes	5	0	
2903459000	---- Other	0	0	
2903460000	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5	0	
2903470000	-- Other perhalogenated derivatives	5	0	
2903491100	----- Chlorodifluoromethane	5	0	
2903491300	----- Dichloropentafluoropropanes	5	0	
2903491400	----- Dichlorotrifluoroethanes	5	0	
2903491500	----- Chlorotetrafluoroethanes	5	0	
2903491600	----- Dichlorofluoroethanes	5	0	
2903491700	----- Chlorodifluoroethanes	5	0	
2903491800	----- Trichlorofluoroethanes	0	0	
2903491900	----- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2903492000	--- Methane, ethane or propane derivatives halogenated only with fluorine and bromine	5	0	
2903499000	--- Other	5	0	
2903511000	--- Lindane (ISO) gamma isomer	5	0	
2903512000	--- Alpha, beta and delta isomers	10	0	
2903519000	--- Other	5	0	
2903521000	--- Aldrin (ISO)	10	0	
2903522000	--- Chlordane (ISO)	10	0	
2903523000	--- Heptachlor (ISO)	0	0	
2903591000	--- Camphechlor (toxaphene)	0	0	
2903592000	--- Mirex	0	0	
2903599000	--- Other	0	0	
2903610000	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5	0	
2903621000	--- Hexachlorobenzene (ISO)	5	0	
2903622000	--- DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5	0	
2903690000	-- Other	5	0	
2904101000	-- Naphthalenesulphonic acids	5	5	
2904109000	-- Other	0	0	
2904201000	-- Dinitrotoluene	10	0	
2904202000	-- Trinitrotoluene (TNT)	10	0	
2904203000	-- Trinitrobutylmetaxylene and dinitrobutylparacymene	5	0	
2904204000	-- Nitrobenzene	5	0	
2904209000	-- Other	5	0	
2904901000	-- Trichloronitromethane (chloropicrin)	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2904909000	-- Other	0	0	
2905110000	-- Methanol (methyl alcohol)	0	0	
2905121000	--- Propyl alcohol	0	0	
2905122000	--- Isopropyl alcohol	0	0	
2905130000	-- Butan-1-ol (n-butyl alcohol)	0	0	
2905141000	--- Isobutyl	0	0	
2905149000	--- Other	0	0	
2905161000	--- 2-Ethylhexanol	0	0	
2905169000	--- Other octanols	0	0	
2905170000	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	0	
2905191000	--- Methyl amyl alcohol	0	0	
2905192000	--- Other hexyl alcohols (hexanols); heptyl alcohols (heptanols)	0	0	
2905193000	--- Nonyl alcohols (nonanols)	5	0	
2905194000	--- Decyl alcohols (decanols)	0	0	
2905195000	--- 3,3-Dimethyl butan-2-ol (pinacolyl alcohol)	5	0	
2905196000	--- Pentanol (amyl alcohol) and isomers thereof	5	0	
2905199000	--- Other	0	0	
2905220000	-- Acyclic terpene alcohols	0	0	
2905290000	-- Other	0	0	
2905310000	-- Ethylene glycol (ethanediol)	0	0	
2905320000	-- Propylene glycol (propane-1,2-diol)	0	0	
2905391000	--- Butylene glycol (butanediol)	0	0	
2905399000	--- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2905410000	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	0	
2905420000	-- Pentaerythritol (pentaerythrite)	0	0	
29054300	-- Mannitol	5	0	
29054400	-- D-glucitol (sorbitol)	15	E	
2905450000	-- Glycerol	10	5	
2905490000	-- Other	0	0	
2905510000	-- Ethchlorvynol (INN)	0	0	
2905590000	-- Other	0	0	
2906110000	-- Menthol	0	0	
2906120000	-- Cyclohexanol, methylcyclohexanols and di- methylcyclohexanols	5	0	
2906130000	-- Sterols and inositols	0	0	
2906190000	-- Other	0	0	
2906210000	-- Benzyl alcohol	0	0	
2906290000	-- Other	0	0	
2907111000	---- Phenol (hydroxybenzene)	0	0	
2907112000	---- Salts	0	0	
2907120000	-- Cresols and their salts	0	0	
2907131000	---- Nonylphenol	0	0	
2907139000	---- Other	0	0	
2907150000	-- Naphthols and their salts	0	0	
2907190000	-- Other	0	0	
2907210000	-- Resorcinol and its salts	0	0	
2907220000	-- Hydroquinone (quinol) and its salts	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2907230000	-- 4,4'-Isopropylidenediphenol (bisphenol a, diphenylolpropane)	0	0	
2907291000	---- Phenol-alcohols	0	0	
2907299000	---- Other	0	0	
2908110000	-- Pentachlorophenol (ISO)	0	0	
2908190000	-- Other	0	0	
2908910000	-- Dinoseb (ISO) and its salts	0	0	
2908991000	---- Only sulphonated derivatives, their salts and esters	0	0	
2908992100	----- Dinitro-ortho-cresol (DNOC)	0	0	
2908992200	----- Dinitrophenol	0	0	
2908992300	----- Picric acid (trinitrophenol)	0	0	
2908992900	----- Other	0	0	
2908999000	---- Other	0	0	
2909110000	-- Diethyl ether (ethyl oxide)	0	0	
2909191000	---- Methyl tert-butyl ether	0	0	
2909199000	---- Other	0	0	
2909200000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
2909301000	-- Anethole	0	0	
2909309000	-- Other	0	0	
2909410000	-- 2,2'-Oxydiethanol (diethylene glycol)	0	0	
2909430000	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0	
2909440000	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0	0	
2909491000	---- Dipropylene glycol	5	0	
2909492000	---- Triethylene glycol	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2909493000	--- Glyceryl guayacol	0	0	
2909494000	--- Propylene glycol methyl ether	0	0	
2909495000	--- Other ethers of propylene glycols	0	0	
2909496000	--- Other ethers of ethylene glycols	0	0	
2909499000	--- Other	0	0	
2909501000	-- Guaiacol, eugenol and isoeugenol; potassium sulphoguaiacolate	0	0	
2909509000	-- Other	0	0	
2909601000	-- Methyl ethyl ketone peroxide	0	0	
2909609000	-- Other	0	0	
2910100000	- Oxirane (ethylene oxide)	5	0	
2910200000	- Methyloxirane (propylene oxide)	0	0	
2910300000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5	0	
2910400000	- Dieldrin (ISO, INN)	10	0	
2910902000	-- Endrin (ISO)	10	0	
2910909000	-- Other	0	0	
2911000000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulpho-nated, nitrated or nitrosated derivatives	5	0	
2912110000	-- Methanal (formaldehyde)	5	0	
2912120000	-- Ethanal (acetaldehyde)	0	0	
2912192000	--- Citral and citronellal	0	0	
2912193000	--- Glutaraldehyde	5	0	
2912199000	--- Other	0	0	
2912210000	-- Benzaldehyde (benzoic aldehyde)	0	0	
2912291000	--- Cinnamaldehyde and phenylacetaldehyde	0	0	
2912299000	--- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2912300000	– Aldehyde-alcohols	0	0	
2912410000	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0	
2912420000	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0	
2912490010	--- Anisic aldehyde (4-Anisaldehyde, 4-Methoxybenzaldehyde)	0	0	
2912490090	--- Other	5	0	
2912500000	– Cyclic polymers of aldehydes	0	0	
2912600000	– Paraformaldehyde	5	0	
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	0	0	
2914110000	-- Acetone	10	0	
2914120000	-- Butanone (methyl ethyl ketone)	0	0	
2914130000	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	0	
2914190000	-- Other	0	0	
2914210000	-- Camphor	0	0	
2914221000	--- Cyclohexanone	0	0	
2914222000	--- Methylcyclohexanones	0	0	
2914230000	-- Ionones and methylionones	0	0	
2914292000	--- Isophorone	0	0	
2914299000	--- Other	0	0	
2914310000	-- Phenylacetone (phenylpropan-2-one)	0	0	
2914390000	-- Other	0	0	
2914401000	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	0	0	
2914409000	-- Other	0	0	
2914500000	-- Ketone-phenols and ketones with other oxygen function	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2914610000	-- Anthraquinone	0	0	
2914690000	-- Other	0	0	
2914700000	-- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	
2915110000	-- Formic acid	0	0	
2915121000	---- Sodium formate	5	0	
2915129000	---- Other	0	0	
2915130000	-- Esters of formic acid	0	0	
2915210000	-- Acetic acid	0	0	
2915240000	-- Acetic anhydride	0	0	
2915291000	---- Calcium, lead, copper, chromium, aluminium or iron acetates	0	0	
2915292000	---- Sodium acetate	0	0	
2915299000	---- Other	0	0	
2915310000	-- Ethyl acetate	0	0	
2915320000	-- Vinyl acetate	0	0	
2915330000	-- N-butyl acetate	0	0	
2915360000	-- Dinoseb (ISO) acetate	0	0	
2915391000	---- Methyl acetate	0	0	
2915392100	----- Propyl acetate	0	0	
2915392200	----- Isopropyl acetate	0	0	
2915393000	---- Amyl and isoamyl acetates	0	0	
2915399000	---- Other	0	0	
2915401000	-- Acids	10	0	
2915402000	-- Salts and esters	0	0	
2915501000	-- Propionic acid	0	0	
2915502100	---- Salts	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2915502200	---- Esters	0	0	
2915601100	---- Butanoic acids	0	0	
2915601900	---- Other	0	0	
2915602000	-- Pentanoic acids and their salts and esters	0	0	
2915701000	---- Palmitic acid, its salts and esters	0	0	
2915702100	---- Stearic acid	0	0	
2915702200	---- Salts	0	0	
2915702900	---- Esters	0	0	
2915902000	-- Bromoacetic acids	0	0	
2915903100	---- Acetyl chloride	0	0	
2915903900	---- Other	0	0	
2915904000	-- Tin octanoate	0	0	
2915905000	-- Lauric acid	0	0	
2915909000	-- Other	0	0	
2916111000	---- Acrylic acid	0	0	
2916112000	---- Salts	0	0	
2916121000	---- Butyl acrylate	0	0	
2916129000	---- Other	0	0	
2916130000	-- Methacrylic acid and its salts	0	0	
2916141000	---- Methyl methacrylate	0	0	
2916149000	---- Other	0	0	
2916151000	---- Oleic acid	5	5	
2916152000	---- Salts and esters of oleic acid	0	0	
2916159000	---- Other	0	0	
2916191000	---- Sorbic acid and its salts	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2916192000	--- Acrylic acid derivatives	0	0	
2916199010	----- Methacrylic acid derivatives	0	0	
2916199090	----- Other	0	0	
2916201000	-- Allethrin (ISO)	5	0	
2916202000	-- Permethrin (ISO) (INN)	5	0	
2916209000	-- Other	5	0	
2916311000	--- Benzoic acid	0	0	
2916313000	--- Sodium benzoate	0	0	
2916314000	--- Naphthalene benzoate, ammonium benzoate, potassium benzoate, calcium benzoate, methyl benzoate and ethyl benzoate	0	0	
2916319000	--- Other	0	0	
2916321000	--- Benzoyl peroxide	0	0	
2916322000	--- Benzoyl chloride	0	0	
2916340000	-- Phenylacetic acid and its salts	0	0	
2916350000	-- Esters of phenylacetic acid	0	0	
2916360000	-- Binapacryl (ISO)	0	0	
2916390000	-- Other	0	0	
2917111000	--- Oxalic acid	0	0	
2917112000	--- Salts and esters	0	0	
2917121000	--- Adipic acid	0	0	
2917122000	--- Salts and esters	0	0	
2917131000	--- Azelaic acid (INN), its salts and esters	0	0	
2917132000	--- Sebacic acid, its salts and esters	0	0	
2917140000	-- Maleic anhydride	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2917191000	---- Maleic acid	0	0	
2917192000	---- Salts, esters and other derivatives of maleic acid	0	0	
2917193000	---- Fumaric acid	0	0	
2917199000	---- Other	0	0	
2917200000	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	
2917320000	-- Dioctyl orthophthalates	5	0	
2917330000	-- Dinonyl or didecyl orthophthalates	10	0	
2917341000	---- Dimethyl or diethyl orthophthalates	10	0	
2917342000	---- Dibutyl orthophthalates	5	0	
2917349000	---- Other	5	0	
2917350000	-- Phthalic anhydride	0	0	
2917361000	---- Terephthalic acid	0	0	
2917362000	---- Salts	5	0	
2917370000	-- Dimethyl terephthalate	0	0	
2917392000	---- Orthophthalic acid and its salts	5	0	
2917393000	---- Isophthalic acid, its salts and esters	0	0	
2917394000	---- Trimellitic anhydride	0	0	
2917399000	---- Other	5	0	
2918111000	---- Lactic acid	0	0	
2918112000	---- Calcium lactate	0	0	
2918119000	---- Other	0	0	
2918120000	-- Tartaric acid	0	0	
2918130000	-- Salts and esters of tartaric acid	0	0	
2918140000	-- Citric acid	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2918153000	--- Sodium citrate	0	0	
2918159000	--- Other	0	0	
2918161000	--- Gluconic acid	0	0	
2918162000	--- Calcium gluconate	0	0	
2918163000	--- Sodium gluconate	0	0	
2918169000	--- Other	0	0	
2918180000	-- Chlorobenzilate (ISO)	0	0	
2918191000	--- 2-2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	0	0	
2918192000	--- Gluconic acid derivatives	0	0	
2918199000	--- Other	0	0	
2918211000	--- Salicylic acid	0	0	
2918212000	--- Salts	0	0	
2918221000	--- O-acetylsalicylic acid	5	0	
2918222000	--- Salts and esters	0	0	
2918230000	-- Other esters of salicylic acid and their salts	5	0	
2918291100	----- Methyl p-hydroxybenzoate	0	0	
2918291200	----- Propyl p-hydroxybenzoate	0	0	
2918291900	----- Other	0	0	
2918299000	--- Other	0	0	
2918300000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	
2918910000	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	0	0	
2918991100	----- 2,4-D (ISO)	0	0	
2918991200	----- Salts	0	0	
2918992000	--- Esters of 2,4-D	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2918993000	--- Dicamba (ISO)	0	0	
2918994000	--- MCPA (ISO)	0	0	
2918995000	--- 2,4-DB-(2,4-dichlorophenoxy) butyric acid	0	0	
2918996000	--- Dichloroprop (ISO)	0	0	
2918997000	--- Diclofop-methyl (methyl 2-(4-(2,4-dichlorophenoxy)phenoxy)propionate)	0	0	
2918999100	----- Naproxen sodium	0	0	
2918999200	----- 2,4-Dichlorophenoxypropionic acid	0	0	
2918999900	----- Other	0	0	
2919100000	- Tris(2,3-dibromopropyl) phosphate	5	0	
2919901100	--- Sodium glycerophosphate	0	0	
2919901900	--- Other	0	0	
2919902000	-- Dimethyl-dichloro-vinyl-phosphate (DDVP)	0	0	
2919903000	-- Chlorfenvinphos (ISO)	0	0	
2919909000	-- Other	5	0	
2920111000	--- Parathion (ISO)	0	0	
2920112000	--- Parathion-methyl (ISO) (methyl-parathion)	10	0	
2920192000	--- O-ethyl-o-p-nitrophenyl benzenethiophosphonate (EPN)	5	0	
2920199000	--- Other	0	0	
2920901000	-- Nitroglycerine (glyceryl trinitrate)	5	0	
2920902000	-- Penthrate (tetranitropentaerythritol)	5	0	
2920903100	--- Of dimethyl and trimethyl	5	0	
2920903200	--- Of diethyl and triethyl	5	0	
2920903900	--- Other	5	0	
2920909000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2921110000	-- Methylamine, di- or trimethylamine and their salts	0	0	
2921191000	--- Bis (2-chloroethyl) ethylamine	0	0	
2921192000	--- Chlormethine (INN) (bis (2-chloroethyl) methylamine)	5	0	
2921193000	--- Trichlormethine (INN) (tris (2-chloroethyl) amine)	5	0	
2921194000	--- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	5	0	
2921195000	--- Diethylamine and its salts	5	0	
2921199000	--- Other	0	0	
2921210000	-- Ethylenediamine and its salts	5	0	
2921220000	-- Hexamethylenediamine and its salts	5	0	
2921290000	-- Other	0	0	
2921300000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	0	
2921410000	-- Aniline and its salts	0	0	
2921421000	--- Chloroanilines	0	0	
2921422000	--- N-Methyl-N,2,4,6-tetranitroaniline (tetryl)	5	0	
2921429000	--- Other	0	0	
2921430000	-- Toluidines and their derivatives; salts thereof	5	0	
2921440000	-- Diphenylamine and its derivatives; salts thereof	5	0	
2921450000	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5	0	
2921461000	--- Amfetamine (INN)	0	0	
2921462000	--- Benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN) and fencamfamin (INN)	5	0	
2921463000	--- Lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN)	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2921469000	--- Other	0	0	
2921491000	--- Xilidines	5	0	
2921499000	--- Other	0	0	
2921510000	-- O-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	0	
2921590000	--- Other	0	0	
2922111000	--- Monoethanolamine	0	0	
2922112000	--- Salts	0	0	
2922121000	--- Diethanolamine	0	0	
2922122000	--- Salts	5	0	
2922131000	--- Triethanolamine	0	0	
2922132000	--- Salts	5	0	
2922141000	--- Dextropropoxyphene (INN)	0	0	
2922142000	--- Salts	0	0	
2922192100	----- N,N-Dimethyl-2 aminoethanol and its protonated salts	0	0	
2922192200	----- N,N-Diethyl-2 aminoethanol and its protonated salts	5	0	
2922192900	----- Other	0	0	
2922193000	--- Ethyldiethanolamine	0	0	
2922194000	--- Methyldiethanolamine	0	0	
2922199000	--- Other	0	0	
2922210000	-- Aminohydroxynaphthalenesulphonic acids and their salts	5	0	
2922290000	-- Other	5	0	
2922311000	--- Amfepramone (INN)	5	0	
2922312000	--- Methadone (INN)	0	0	
2922313000	--- Normethadone (INN)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2922319000	--- Other	0	0	
2922390000	-- Other	0	0	
2922410000	-- Lysine and its esters; salts thereof	0	0	
2922421000	---- Monosodium glutamate	5	0	
2922429000	---- Other	0	0	
2922430000	-- Anthranilic acid and its salts	5	0	
2922441000	---- Tilidine (INN)	0	0	
2922449000	---- Other	0	0	
2922491000	---- Glycine (INN), its salts and esters	0	0	
2922493000	---- Alanines (INN), phenylalanine (INN), leucine (INN), isoleucine (INN) and aspartic acid (INN)	0	0	
2922494100	----- Ethylenediamine tetraacetic acid (EDTA) (edetate acid (INN))	0	0	
2922494200	----- Salts	5	0	
2922499000	---- Other	0	0	
2922503000	-- 2-Amino-1-(2,5-dimethoxy-4-methyl)-phenyl-propane (STP, DOM)	0	0	
2922504000	-- Amino-acid-phenols, their salts and derivatives	0	0	
2922509000	-- Other	0	0	
2923100000	-- Choline and its salts	0	0	
2923200000	-- Lecithins and other phosphoaminolipids	5	0	
2923901000	-- Choline derivatives	0	0	
2923909000	-- Other	0	0	
2924110000	-- Meprobamate (INN)	0	0	
2924120000	-- Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	0	0	
2924190000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2924211000	--- Diuron (ISO)	0	0	
2924219000	--- Other	0	0	
2924230000	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	0	
2924240000	-- Ethinamate (INN)	0	0	
2924291000	--- Acetyl-p-aminophenol (paracetamol) (INN)	0	0	
2924292000	--- Lidocaine (INN)	0	0	
2924293000	--- Carbaryl (ISO), (INN)	0	0	
2924294000	--- Proparyl (ISO)	5	5	
2924295000	--- Metalaxyl (ISO)	0	0	
2924296000	--- Aspartame (INN)	0	0	
2924297000	--- Atenolol (INN)	0	0	
2924298000	--- Butachlor (2'-chloro-2',6' diethyl-N-(butoxymethyl) acetanilide)	0	0	
2924299100	----- 2'-chloro-2',6' diethyl-N-(methoxymethyl) acetanilide)	0	0	
2924299900	----- Other	0	0	
2925110000	-- Saccharin and its salts	0	0	
2925120000	-- Glutethimide (INN)	0	0	
2925190000	-- Other	0	0	
2925210000	-- Clordimeform (ISO)	10	0	
2925291000	--- Guanidines, their salts and derivatives	0	0	
2925299000	--- Other	5	5	
2926100000	- Acrylonitrile	5	0	
2926200000	- 1-Cyanoguanidine (dicyandiamide)	5	0	
2926301000	-- Fenproporex (INN) and its salts	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2926302000	-- Methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	0	0	
2926902000	-- Acetonitrile	5	0	
2926903000	-- Acetone cyanhydrin	5	0	
2926904000	-- 2-Cyano-n-[(ethylamino)carbonyl]-2-(methox- yamino) acetamide (cymoxanil)	0	0	
2926905000	-- Cypermethrin	0	0	
2926909000	-- Other	0	0	
2927000000	- Diazo-, azo- and azoxy-compounds	5	0	
2928001000	- Ethyl methyl cetoxime (butanone oxime)	0	0	
2928002000	- Phoxim (ISO) (INN)	0	0	
2928009000	- Other	0	0	
2929101000	-- Toluene diisocyanate	5	0	
2929109000	-- Other	0	0	
2929901000	-- N,N-dialkyl (methyl, ethyl, n-propyl or isopro- pyl) phosphoramidic dihalides	10	0	
2929902000	-- Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopro- pyl) phosphoramidates	10	0	
2929903000	-- Sodium cyclamate (INN)	10	0	
2929909000	-- Other	10	0	
2930201000	-- Ethyldipropylthiocarbamate	0	0	
2930202000	-- Butilate (ISO), thiobencarb, vernolate	5	5	
2930209000	-- Other	5	0	
2930301000	-- Tetramethylthiuram disulphide (ISO) (INN)	0	0	
2930309000	-- Other	5	0	
2930400000	- Methionine	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2930500000	– Captafol (ISO) and methamidophos (ISO)	0	0	
2930901100	– – – Methylthiofanate (ISO)	0	0	
2930901900	– – – Other	0	0	
2930902100	– – – N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	0	0	
2930902900	– – – Other	0	0	
2930903000	– – Malathion (ISO)	0	0	
2930905100	– – – Sodium isopropyl xanthate (ISO)	10	0	
2930905900	– – – Other	5	0	
2930906000	– – Thiodiglycol (bis(2-hydroxyethyl) sulphide)	0	0	
2930907000	– – O,O-diethyl, S-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	0	0	
2930908000	– – O-ethyl, S-phenyl ethylphosphonothiolothionate (fonofos)	5	0	
2930909200	– – – Salts, esters and derivatives of methionine	5	0	
2930909300	– – – Dimethoate (ISO), fenthion (ISO)	0	0	
2930909400	– – – [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonothioates and their O-alkyl ($\leq$ C10, including cycloalkyl) esters; alkylated or protonated salts thereof	0	0	
2930909500	– – – 2-Chloroethyl sulphide and chloromethyl sulphide; bis (2-chloroethyl) sulphide	0	0	
2930909600	– – – Bis (2-chloroethylthio)methane; 1,2-bis (2-chloroethylthio)ethane; 1,3-bis(2-chloroethylthio)-n-propane; 1,4-bis(2-chloroethylthio)-n-butane; 1,5-bis (2-chloroethylthio)-n-pentane	0	0	
2930909700	– – – Bis-(2-chloroethylthiomethyl) oxide; bis (2-chloroethylthioethyl)oxide	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2930909800	--- Other containing a phosphorus atom which is bonded to one methyl, ethyl, n-propyl or isopropyl group but no further carbon atoms	5	0	
2930909900	--- Other	0	0	
2931001000	- Tetraethyl lead	5	0	
2931003100	-- Glyphosate (ISO)	0	0	
2931003200	-- Salts	0	0	
2931004000	- O-alkyl ($\leq$ C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	5	0	
2931009200	-- Trichlorphon (ISO)	0	0	
2931009300	-- O-alkyl ($\leq$ C10, including cycloalkyl) N,N dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphonoamidocyanidates	0	0	
2931009400	-- 2-Chlorovinyl dichloroarsine; bis(2-chlorovinyl) chloroarsine; tris(2-chlorovinyl)arsine	0	0	
2931009500	-- Alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	0	0	
2931009600	-- [O-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq$ C10, including cycloalkyl) esters; alkylated or protonated salts thereof	0	0	
2931009700	-- O-Isopropyl methylphosphonochloridate; O-pinacolyl methylphosphonochloridate	0	0	
2931009800	-- Other containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but no further carbon atoms	0	0	
2931009900	-- Other	0	0	
2932110000	-- Tetrahydrofuran	0	0	
2932120000	-- 2-Furaldehyde (furfural)	5	0	
2932131000	--- Furfuryl alcohol	5	0	
2932132000	--- Tetrahydrofurfuryl alcohol	10	0	
2932190000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2932210000	-- Coumarin, methylcoumarins and ethylcoumarins	0	0	
2932291000	--- Warfarin (ISO) (INN)	0	0	
2932292000	--- Phenolphthalein (INN)	0	0	
2932299000	--- Other	0	0	
2932910000	-- Isosafrole	0	0	
2932920000	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	0	
2932930000	-- Piperonal	0	0	
2932940000	-- Safrole	0	0	
2932950000	-- Tetrahydrocannabinols (all isomers)	0	0	
2932991000	--- Piperonyl butoxide	0	0	
2932992000	--- Eucalyptol	0	0	
2932994000	--- Carbofuran (ISO)	0	0	
2932999000	--- Other	0	0	
2933111000	--- Phenazone (INN) (antipyrin)	0	0	
2933113000	--- Dypirone (4-methylamino-1,5-dimethyl-2-phenyl-3-pyrazolone sodium methanesulphonate)	0	0	
2933119000	--- Other	0	0	
2933191000	--- Phenylbutazone (INN)	5	0	
2933199000	--- Other	0	0	
2933210000	-- Hydantoin and its derivatives	0	0	
2933290000	-- Other	0	0	
2933310000	-- Pyridine and its salts	0	0	
2933320000	-- Piperidine and its salts	0	0	
2933331000	--- Bromazepam (INN)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2933332000	--- Fentanyl (INN)	5	0	
2933333000	--- Pethidine (INN)	5	0	
2933334000	--- Pethidine (INN) intermediate A: (4-cyano-1-methyl-4-phenylpiperidine or 1-methyl-4-phenyl-4-cyanopiperidine)	5	0	
2933335000	--- Alfentanil (INN), anileridine (INN), bezitramide (INN), diphenoxylate (INN), difenoxin (INN), dipipapone (INN), phenciclidine (INN) (PCP), phenoperidine (INN), ketobendone (INN), methylfenidate (INN), pentatozine (INN), pipradole (INN), piritramide (INN), propirame (INN) and trimeperidin (INN)	5	0	
2933339000	--- Other	0	0	
2933391100	----- Picloram (ISO)	0	0	
2933391200	----- Salts	5	0	
2933392000	--- Paraquat dichloride	0	0	
2933393000	--- Isonicotinic acid hydrazide	0	0	
2933396000	--- 3-Quinuclidinyl benzylate	5	0	
2933397000	--- Quinuclidin-3-ol	5	0	
2933399000	--- Other	0	0	
2933410000	-- Levorphanol (INN) and its salts	5	0	
2933491000	--- 6-Ethoxy-1,2-dihydro-2,2,4-trimethylquinoline (ethoxyquin)	0	0	
2933499000	--- Other	0	0	
2933520000	-- Malonylurea (barbituric acid) and its salts	5	0	
2933531000	--- Phenobarbital (INN)	0	0	
2933532000	--- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN) and butobarbital	0	0	
2933533000	--- Cyclobarbitol (INN), methylphenobarbital (INN) and pentobarbital (INN)	5	0	
2933534000	--- Secbutobarbital (INN), secobarbital (INN) and vinylbital (INN)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2933539000	--- Other	0	0	
2933540000	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0	0	
2933551000	--- Loprazolam (INN)	0	0	
2933552000	--- Mecloqualone (INN)	5	0	
2933553000	--- Methaqualone (INN)	5	0	
2933554000	--- Zipeprol (INN)	5	0	
2933559000	--- Other	0	0	
2933591000	--- Piperazine (diethylenediamine) and 2,5-dimethyl piperazine (dimethyl-2,5-diethylene-diamine)	0	0	
2933592000	--- Amprol (INN)	5	0	
2933593000	--- Other derivatives of piperazine	0	0	
2933594000	--- Thiopental sodium (INN)	0	0	
2933595000	--- Ciprofloxacin (INN) and its salts	0	0	
2933596000	--- Hydroxyzine (INN)	0	0	
2933599000	--- Other	0	0	
2933610000	-- Melamine	0	0	
2933691000	--- Atrazine (ISO)	0	0	
2933699000	--- Other	0	0	
2933710000	-- 6-Hexanelactam (epsilon-caprolactam)	10	0	
2933720000	-- Clobazam (INN) and methypylon (INN)	0	0	
2933791000	--- Primidone (INN)	0	0	
2933799000	--- Other	0	0	
2933911000	--- Alprazolam (INN)	0	0	
2933912000	--- Diazepam (INN)	0	0	
2933913000	--- Lorazepam (INN)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2933914000	--- Triazolam (INN)	0	0	
2933915000	--- Camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), estazolam (INN), fludiazepam (INN) y flunitrazepam (INN)	0	0	
2933916000	--- Flurazepam (INN), halazepam (INN), ethyl loflazepate (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN)	0	0	
2933917000	--- Nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pirovalenone (INN), temazepam (INN) and tetrazepam (INN)	0	0	
2933919000	--- Other	0	0	
2933991000	--- Parbendazole (INN)	5	0	
2933992000	--- Albendazole (INN)	0	0	
2933999000	--- Other	0	0	
2934101000	-- Thiabendazole (ISO)	0	0	
2934109000	-- Other	0	0	
2934200000	– Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	0	
2934300000	– Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	0	
2934911000	--- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN) and dextromoramide (INN)	0	0	
2934912000	--- Haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN) and pemoline (INN)	0	0	
2934913000	--- Phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN)	0	0	
2934919000	--- Other	0	0	
2934991000	--- Sultones and sultams	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2934992000	--- 6-Aminopenicillanic acid	0	0	
2934993000	--- Nucleic acids and their salts	0	0	
2934994000	--- Levamisol (INN)	0	0	
2934999000	--- Other	0	0	
2935001000	- Sulpiride (INN)	0	0	
2935009000	- Other	0	0	
2936210000	-- Vitamins A and their derivatives	0	0	
2936220000	-- Vitamin B ₁ and its derivatives	0	0	
2936230000	-- Vitamin B ₂ and its derivatives	0	0	
2936240000	-- D- or DL-pantothenic acid (vitamin B ₃ or vitamin B ₅) and its derivatives	0	0	
2936250000	-- Vitamin B ₆ and its derivatives	0	0	
2936260000	-- Vitamin B ₁₂ and its derivatives	0	0	
2936270000	-- Vitamin C and its derivatives	0	0	
2936280000	-- Vitamin E and its derivatives	0	0	
2936291000	--- Vitamin B ₉ and its derivatives	0	0	
2936292000	--- Vitamin K and its derivatives	0	0	
2936293000	--- Vitamin PP and its derivatives	0	0	
2936299000	--- Other vitamins and their derivatives	0	0	
2936900000	- Other, including natural concentrates	0	0	
2937110000	-- Somatotropin, its derivatives and structural analogues	5	0	
2937120000	-- Insulin and its salts	0	0	
2937191000	--- Oxytocin (INN)	5	0	
2937199000	--- Other	0	0	
2937211000	--- Hydrocortisone	5	0	
2937212000	--- Prednisolone (INN) (dehydrohydrocortisone)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2937219000	--- Other	0	0	
2937221000	--- Betamethasone (INN)	0	0	
2937222000	--- Dexamethasone (INN)	5	0	
2937223000	--- Triamcinolone (INN)	5	0	
2937224000	--- Fluocinonide (INN)	0	0	
2937229000	--- Other	0	0	
2937231000	--- Progesterone (INN) and its derivatives	0	0	
2937232000	--- Oestriol (foliculin hydrate)	0	0	
2937239000	--- Other	0	0	
2937291000	--- Cyproterone (INN)	5	0	
2937292000	--- Finasteride (INN)	5	0	
2937299000	--- Other	0	0	
2937310000	-- Epinephrine (INN) (adrenaline)	0	0	
2937390000	-- Other	0	0	
2937400000	- Amino-acid derivatives	0	0	
2937500000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5	0	
2937900000	- Other	5	0	
2938100000	- Rutoside (rutin) and its derivatives	5	0	
2938902000	-- Saponins	0	0	
2938909000	-- Other	0	0	
2939111000	--- Concentrates of poppy straw; salts thereof	0	0	
2939112000	--- Codeine and its salts	0	0	
2939113000	--- Dihydrocodeine (INN) and its salts	0	0	
2939114000	--- Heroin and its salts	0	0	
2939115000	--- Morphine and its salts	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2939116000	--- Buprenorphine (INN), ethylmorphine, etorphine (INN), hydrocodone (INN), hydromorphone (INN); salts thereof	0	0	
2939117000	--- Pholcodine (INN), nicomorphine (INN), oxycodone (INN), oxymorphone (INN), thebacon (INN) and thebaine; salts thereof	5	0	
2939191000	--- Papaverine, its salts and derivatives	0	0	
2939199000	--- Other	0	0	
2939200000	– Alkaloids of cinchona and their derivatives; salts thereof	0	0	
2939300000	– Caffeine and its salts	0	0	
2939410000	-- Ephedrine and its salts	0	0	
2939420000	-- Pseudoephedrine (INN) and its salts	0	0	
2939430000	-- Cathine (INN) and its salts	5	0	
2939492000	--- DL-Norephedrine (phenylpropanolamine) and its salts	5	0	
2939499000	--- Other	0	0	
2939510000	-- Fenetylline (INN) and its salts	5	0	
2939590000	-- Other	0	0	
2939610000	-- Ergometrine (INN) and its salts	0	0	
2939620000	-- Ergotamine (INN) and its salts	0	0	
2939630000	-- Lysergic acid and its salts	5	0	
2939690000	-- Other	0	0	
2939911000	--- Cocaine, its salts, esters and other derivatives	0	0	
2939912000	--- Ecgonine, its salts, esters and other derivatives	0	0	
2939914000	--- Metamfetamine (INN), its salts, esters and other derivatives	0	0	
2939915000	--- Metamfetamine racemate, its salts, esters and other derivatives	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2939916000	--- Levometamfetamine, its salts, esters and other derivatives	0	0	
2939991000	--- Scopolamine, its salts and derivatives	10	5	
2939999000	--- Other	0	0	
2940000000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose (levulose); sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	0	0	
2941101000	-- Ampicillin (INN) and its salts	0	0	
2941102000	-- Amoxicillin (INN) and its salts	0	0	
2941103000	-- Oxacillin (INN), cloxacillin (INN), dicloxacillin (INN) and their salts	0	0	
2941104000	-- Derivatives of ampicillin, amoxicillin and dicloxacillin	0	0	
2941109000	-- Other	0	0	
2941200000	- Streptomycins and their derivatives; salts thereof	0	0	
2941301000	-- Oxytetracycline (ISO) (INN) and its derivatives, salts thereof	0	0	
2941302000	-- Chlorotetracycline and its derivatives, salts thereof	0	0	
2941309000	-- Other	0	0	
2941400000	- Chloramphenicol and its derivatives, salts thereof	5	0	
2941500000	- Erythromycin and its derivatives; salts thereof	0	0	
2941901000	-- Neomycin (INN) and its derivatives, salts thereof	0	0	
2941902000	-- Actinomycin and its derivatives, salts thereof	0	0	
2941903000	-- Bacitracin (INN) and its derivatives, salts thereof	0	0	
2941904000	-- Gramicidin (INN) and its derivatives, salts thereof	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
2941905000	-- Tyrothricin (INN) and its derivatives, salts thereof	0	0	
2941906000	-- Cephalexin (INN) and its derivatives, salts thereof	0	0	
2941909000	-- Other	0	0	
2942000000	Other organic compounds	0	0	
3001201000	-- Of liver	5	0	
3001202000	-- Of bile	5	0	
3001209000	-- Other	5	0	
3001901000	-- Heparin and its salts	5	0	
3001909000	-- Other	5	0	
3002101100	---- Antiophidic	5	0	
3002101200	---- Antidiphtheria	5	0	
3002101300	---- Antitetanic	5	0	
3002101900	---- Other	5	5	
3002103100	---- Human plasma and other human blood fractions	5	0	
3002103200	---- For treating cancer or HIV	5	0	
3002103300	---- Laboratory or diagnostic reagents not designed to be administered to patients	5	0	
3002103900	---- Other	5	0	
3002201000	-- Antipoliomyelic vaccine	5	0	
3002202000	-- Antirabic vaccine	5	0	
3002203000	-- Antimeasles vaccine	5	0	
3002209000	-- Other	5	0	
3002301000	-- Antiaphthous	0	0	
3002309000	-- Other	0	0	
3002901000	-- Cultures of micro-organisms	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3002902000	-- Laboratory or diagnostic reagents not designed to be administered to patients	0	0	
3002903000	-- Human blood	5	0	
3002904000	-- Saxitoxin	5	0	
3002905000	-- Ricin	5	0	
3002909000	-- Other	5	0	
3003100000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5	5	
3003200000	- Containing other antibiotics	5	5	
3003310000	-- Containing insulin	5	0	
3003390000	-- Other	5	5	
3003400000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	5	5	
3003901000	-- For human use	0	0	
3003902000	-- For veterinary use	0	0	
3004101000	-- For human use	5	10	
3004102000	-- For veterinary use	5	5	
3004201100	---- For oncological or HIV treatment	5	5	
3004201900	---- Other	5	10	
3004202000	-- For veterinary use	5	5	
3004310000	-- Containing insulin	0	0	
3004321100	---- For oncological or HIV treatment	5	5	
3004321900	---- Other	5	10	
3004322000	---- For veterinary use	5	5	
3004391100	---- For oncological or HIV treatment	5	5	
3004391900	---- Other	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
3004392000	--- For veterinary use	5	5	
3004401100	--- Anesthetics	5	5	
3004401200	--- For oncological or HIV treatment	5	5	
3004401900	--- Other	5	5	
3004402000	-- For veterinary use	5	5	
3004501000	-- For human use	5	10	
3004502000	-- For veterinary use	5	5	
3004901000	-- Synthetic Substitutes for Human Plasma	5	5	
3004902100	--- Anesthetics	5	5	
3004902200	--- Patches impregnated with nitroglycerine	10	5	
3004902300	--- For parenteral nutrition	5	5	
3004902400	--- For oncological or HIV treatment	5	5	
3004902900	--- Other	5	5	
3004903000	-- Other medicaments, for veterinary use	5	5	
3005101000	-- Adhesive tapes and small bandages	10	5	
3005109000	-- Other	10	5	
3005901000	-- Absorbent cotton	15	10	
3005902000	-- Bandages	15	10	
3005903100	--- Impregnated with plaster and other substances suitable for treating fractures	15	10	
3005903900	--- Other	15	10	
3005909000	-- Other	15	10	
3006101000	-- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns)	5	0	
3006102000	-- Sterile tissue adhesives for surgical wound closure	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
3006109000	-- Other	5	0	
3006200000	– Blood-grouping reagents	5	0	
3006301000	-- Opacifying preparations containing barium sulphate	5	0	
3006302000	-- Other opacifying preparations	5	0	
3006303000	-- Diagnostic reagents	5	0	
3006401000	-- Dental cements and other dental fillings	5	0	
3006402000	-- Bone reconstruction cements	5	0	
3006500000	– First-aid boxes and kits	15	5	
3006600000	– Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	10	5	
3006700000	– Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5	0	
3006910000	-- Appliances identifiable for ostomy use	15	5	
3006920000	-- Waste pharmaceuticals	15	10	
3101001000	– Seabird guano	0	0	
3101009000	– Other	0	0	
3102101000	-- Containing more than 45 % but not more than 46 % by weight of nitrogen (fertiliser quality)	0	0	
3102109000	-- Other	0	0	
3102210000	-- Ammonium sulphate	0	0	
3102290000	-- Other	0	0	
3102300000	– Ammonium nitrate, whether or not in aqueous solution	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3102400000	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	0	
3102500000	– Sodium nitrate	0	0	
3102600000	– Double salts and mixtures of calcium nitrate and ammonium nitrate	0	0	
3102800000	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0	
3102901000	– – Mixtures of calcium nitrate and magnesium nitrate	0	0	
3102909000	– – Other	0	0	
3103100000	– Superphosphates	0	0	
3103900010	– – Basic slag	0	0	
3103900090	– – Other	0	0	
3104201000	– – Containing more than 22 % but not more than 62 % by weight of potassium, expressed as potassium oxide (fertiliser quality)	0	0	
3104209000	– – Other	0	0	
3104300000	– Potassium sulphate	0	0	
3104901000	– – Magnesium and potassium sulphate	0	0	
3104909000	– – Other	0	0	
3105100000	– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5	0	
3105200000	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	0	
3105300000	– Diammonium hydrogen orthophosphate (diammonium phosphate)	0	0	
3105400000	– Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3105510000	-- Containing nitrates and phosphates	0	0	
3105590000	-- Other	0	0	
3105600000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	0	
3105901000	-- Sodium potassium nitrate (saltpetre)	0	0	
3105902000	-- Other mineral or chemical fertilisers containing the two fertilising elements: nitrogen and potassium	0	0	
3105909000	-- Other	0	0	
3201100000	- Quebracho extract	10	0	
3201200000	- Wattle extract (acacia)	10	0	
3201902000	-- Quebracho tanning	10	0	
3201903000	-- Oak or chestnut extracts	10	0	
3201909000	-- Other	10	0	
3202100000	- Synthetic organic tanning substances	10	5	
3202901000	-- Enzymatic preparations for pre-tanning	10	5	
3202909000	-- Other	10	5	
3203001100	-- Of logwood	5	0	
3203001200	-- Chlorophylls	0	0	
3203001300	-- Natural indigo	5	0	
3203001400	-- Of annatto (achiote, roucou)	10	5	
3203001500	-- Of marigold (xanthophyll)	10	5	
3203001600	-- Of purple maize (anthocyanin)	10	5	
3203001700	-- Of curcuma (curcumin)	10	5	
3203001900	-- Other	10	5	
3203002100	-- Of cochineal	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
3203002900	-- Other	10	0	
3204110000	-- Disperse dyes and preparations based thereon	0	0	
3204120000	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	0	0	
3204130000	-- Basic dyes and preparations based thereon	0	0	
3204140000	-- Direct dyes and preparations based thereon	0	0	
3204151000	--- Synthetic indigo	0	0	
3204159000	--- Other	0	0	
3204160000	-- Reactive dyes and preparations based thereon	0	0	
3204170000	-- Pigments and preparations based thereon	0	0	
3204191000	--- Preparations based on synthetic carotenoids	0	0	
3204199000	--- Other	0	0	
3204200000	- Synthetic organic products of a kind used as fluorescent brightening agents	0	0	
3204900000	- Other	0	0	
3205000000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	10	5	
3206110000	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	0	0	
3206190000	-- Other	5	0	
3206200000	- Pigments and preparations based on chromium compounds	0	0	
3206410000	-- Ultramarine and preparations based thereon	0	0	
3206420000	-- Lithopone and other pigments and preparations based on zinc sulphide	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3206491000	--- Concentrated dispersions of other pigments, in plastic, rubber or other media	5	0	
3206492000	--- Pigments and preparations based on cadmium compounds	0	0	
3206493000	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0	0	
3206499100	---- Mineral blacks	0	0	
3206499900	---- Other	0	0	
3206500000	– Inorganic products of a kind used as lumino-phores	5	0	
3207100000	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	0	
3207201000	-- Vitriifiable enamels and glazes	10	5	
3207209000	-- Other	5	0	
3207300000	– Liquid lustres and similar preparations	10	0	
3207401000	-- Glass frit	5	5	
3207409000	-- Other	10	0	
3208100000	– Based on polyesters	15	0	
3208200000	– Based on acrylic or vinyl polymers	15	5	
3208900000	– Other	15	0	
3209100000	– Based on acrylic or vinyl polymers	15	7	
3209900000	– Other	15	7	
3210001000	– Anticorrosive and anti-incrustating marine coatings	15	7	
3210002000	– Prepared water pigments of a kind used for finishing leather	5	7	
3210009000	– Other	5	7	
3211000000	Prepared driers	5	7	

NANDINA 2007	Description	Base Rate	Category	Observations
3212100000	– Stamping foils	0	0	
3212901000	-- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints	5	0	
3212902000	-- Dyes and other colouring matter packaged or otherwise prepared for retail sale	5	7	
3213101000	-- Water paints (premixed, water-colours)	15	7	
3213109000	-- Other	15	7	
3213900000	– Other	5	7	
3214101000	-- Putty, resin cements and other mastics	15	7	
3214102000	-- Painters' fillings	5	7	
3214900000	– Other	15	7	
3215110000	-- Black	5	0	
3215190000	-- Other	5	7	
3215901000	-- For hectographs and stencil-duplicating machines	15	0	
3215902000	-- For ballpoint pens	15	0	
3215909000	-- Other	5	0	
33011200	-- Of orange	0	0	
33011300	-- Of lemon	5	0	
33011910	---- Of lime	5	0	
33011990	---- Other	5	0	
33012400	-- Of peppermint (<i>Mentha piperita</i>)	0	0	
33012500	-- Of other mints	0	0	
33012910	---- Of anise	5	0	
33012920	---- Of eucalyptus	5	5	
33012930	---- Of lavender or of lavandin	0	0	
33012990	---- Other	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
33013000	– Resinoids	10	0	
33019010	-- Aqueous distillates and aqueous solutions of essential oils	5	0	
33019020	-- Extracted oleoresins	5	0	
33019090	-- Other	5	0	
3302101000	-- Of an alcoholic strength by volume exceeding 0,5 % vol	10	5	
3302109000	-- Other	10	5	
3302900000	– Other	5	5	
3303000000	Perfumes and toilet waters	20	7	
3304100000	– Lip make-up preparations	20	7	
3304200000	– Eye make-up preparations	20	7	
3304300000	– Manicure or pedicure preparations	20	10	
3304910000	-- Powders, whether or not compressed	20	10	
3304990000	-- Other	20	7	
3305100000	– Shampoos	20	7	
3305200000	– Preparations for permanent waving or straightening	20	7	
3305300000	– Hair lacquers	20	7	
3305900000	– Other	20	7	
3306100000	– Dentifrices	20	7	
3306200000	– Yarn used to clean between the teeth (dental floss)	15	7	
3306900000	– Other	20	7	
3307100000	– Pre-shave, shaving or aftershave preparations	20	7	
3307200000	– Personal deodorants and antiperspirants	20	7	
3307300000	– Perfumed bath salts and other bath preparations	20	7	

NANDINA 2007	Description	Base Rate	Category	Observations
3307410000	-- "Agarbatti" and other odoriferous preparations which operate by burning	20	7	
3307490000	-- Other	20	7	
3307901000	-- Preparations for contact lenses or artificial eyes	20	7	
3307909000	-- Other	20	7	
3401110000	-- For use as toiletries (including medicated products)	20	10	
3401191000	--- In the form of bars, cakes, moulded pieces or shapes	20	10	
3401199000	--- Other	20	10	
3401200000	- Soap in other forms	20	10	
3401300000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	10	
3402111000	--- Fatty alcohol sulphates or sulphonates	15	5	
3402119000	--- Other	20	5	
3402121000	--- Fatty amine salts	15	10	
3402129000	--- Other	15	5	
3402131000	--- Obtained by condensing ethylene oxide with mixtures of linear alcohols with eleven or more carbon atoms	15	5	
3402139000	--- Other, non-ionic	15	5	
3402191000	--- Alkylbetaine or sulphobetaine proteins	15	5	
3402199000	--- Other	20	5	
3402200000	- Preparations packaged or otherwise prepared for retail sale	15	10	
3402901000	-- Detergents for the textile industry	15	5	
3402909100	--- Surface-active preparations based on sodium nonyloxybenzene sulphonate	5	5	

NANDINA 2007	Description	Base Rate	Category	Observations
3402909900	--- Other	5	5	
3403110000	-- Preparations for the treatment of textile materials, leather, furskins or other materials	15	5	
3403190000	-- Other	15	10	
3403910000	-- Preparations for the treatment of textile materials, leather, furskins or other materials	15	5	
3403990000	-- Other	5	0	
3404200000	- Of poly(oxyethylene) (polyethylene glycol)	5	0	
3404903000	-- Of chemically modified lignite	10	0	
3404904010	--- Artificial	0	0	
3404904020	--- Prepared	10	5	
3404909010	--- Artificial	0	0	
3404909020	--- Prepared	10	7	
3405100000	- Polishes, creams and similar preparations, for footwear or leather	20	7	
3405200000	- Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	15	7	
3405300000	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	7	
3405400000	- Scouring pastes and powders and other scouring preparations	15	7	
3405900000	- Other	5	7	
3406000000	Candles, tapers and similar articles	20	10	
3407001000	- Modelling pastes	20	7	
3407002000	- "Dental wax" or "dental impression compounds"	15	5	
3407009000	- Other plaster-based preparations for use in dentistry	10	0	
35011000	- Casein	5	0	
35019010	-- Casein glues	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
35019090	-- Other	0	0	
35021100	-- Dry	10	0	
35021900	-- Other	10	0	
35022000	– Milk albumin, including concentrates of two or more whey proteins	10	0	
35029010	-- Albumins	10	0	
35029090	-- Albuminates and other albumin derivatives	10	0	
35030010	– Gelatin and derivatives thereof	5	0	
35030020	– Isinglass; other glues of animal origin	10	0	
35040010	– Peptones and their derivatives	0	0	
35040090	– Other	0	0	
35051000	– Dextrins and other modified starches	MEP	E	
35052000	– Glues	MEP	E	
3506100000	– Products of any kind suitable for use as glues or adhesives, packaged or otherwise prepared for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	7	
3506910000	-- Adhesives based on polymers of headings 3901 to 3913 or on rubber	15	5	
3506990000	-- Other	15	5	
3507100000	– Rennet and concentrates thereof	0	0	
3507901300	---- Pancreatin	0	0	
3507901900	---- Other	0	0	
3507903000	-- Papain	5	0	
3507904000	-- Other enzymes and concentrates thereof	0	0	
3507905000	-- Enzymatic preparations for tenderising meat	10	0	
3507906000	-- Enzymatic preparations for clarifying beverages	10	0	
3507909000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3601000000	Propellent powders	10	5	
3602001100	-- Dynamites	10	5	
3602001900	-- Other	10	5	
3602002000	- Based on ammonium nitrate	10	5	
3602009000	- Other	10	0	
3603001000	- Safety fuses	10	5	
3603002000	- Detonating fuses	10	5	
3603003000	- Detonators	10	5	
3603004000	- Percussion caps	10	5	
3603005000	- Igniters	10	5	
3603006000	- Electric detonators	10	5	
3604100000	- Fireworks	10	5	
3604900000	- Other	10	0	
3605000000	- Matches, other than pyrotechnic articles of heading 3604	20	10	
3606100000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	0	
3606900000	- Other	10	0	
3701100000	- For X-ray	0	0	
3701200000	- Instant print film	10	0	
3701301000	--- Metallic plates for graphic arts	5	0	
3701309000	-- Other	5	0	
3701910000	-- For colour photography (polychrome)	5	0	
3701990000	-- Other	5	0	
3702100000	- For X-ray	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3702310000	-- For colour photography (polychrome)	10	0	
3702320000	-- Other, with silver halide emulsion	10	0	
3702390000	-- Other	10	0	
3702410000	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10	0	
3702420000	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	10	0	
3702430000	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10	0	
3702440000	-- Of a width exceeding 105 mm but not exceeding 610 mm	5	0	
3702510000	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	0	
3702520000	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	10	0	
3702530000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	0	
3702540000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	0	
3702550000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	0	
3702560000	-- Of a width exceeding 35 mm	10	0	
3702910000	-- Of a width not exceeding 16 mm	10	0	
3702930000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	0	
3702940000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	0	
3702950000	-- Of a width exceeding 35 mm	10	0	
3703100000	-- In rolls of a width exceeding 610 mm	10	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3703200000	– Other, for colour photography (polychrome)	10	0	
3703900000	– Other	10	0	
3704000000	– Photographic plates, film, paper, paperboard and textiles, exposed but not developed	10	0	
3705100000	– For offset reproduction	10	0	
3705900000	– Other	5	0	
3706100000	– Of a width of 35 mm or more	10	0	
3706900000	– Other	10	0	
3707100000	– Sensitising emulsions	10	0	
3707900000	– Other	10	0	
3801100000	– Artificial graphite	5	0	
3801200000	– Colloidal or semi-colloidal graphite	0	0	
3801300000	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	5	0	
3801900000	– Other	5	0	
3802100000	– Activated carbon	5	0	
3802901000	-- Siliceous fossil meals (for example: kieselguhr, trilobite and diatomite), activated	0	0	
3802902000	-- Animal black, including spent animal black	5	0	
3802909000	-- Other	5	0	
3803000000	Tall oil, whether or not refined	5	0	
3804001000	– Concentrated sulphite lye	5	0	
3804009000	– Other	0	0	
3805100000	– Gum, wood or sulphate turpentine oils	5	0	
3805901000	-- Pine oil	5	0	
3805909000	-- Other	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3806100000	– Rosin and resin acids	0	0	
3806200000	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	0	
3806300000	– Ester gums	0	0	
3806903000	-- Rosin spirit and rosin oils	5	0	
3806904000	-- Run gums	5	0	
3806909000	-- Other	5	0	
3807000000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch	0	0	
3808500011	---- Put up in forms or packings for retail sale or as articles	5	0	
3808500019	---- Other	5	5	
3808500021	---- Put up in forms or packings for retail sale or as articles	5	5	
3808500029	---- Other	0	0	
3808500031	---- Put up in forms or packings for retail sale or as articles	5	5	
3808500039	---- Other	0	0	
3808500090	-- Other	0	0	
3808911100	----- Containing permethrin or cypermethrin or other synthetic pyrethrum substitutes	10	5	
3808911200	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808911300	----- Containing mirex or endrin	5	5	
3808911900	----- Other	0	0	
3808919100	----- Containing pyrethrum	0	0	
3808919200	----- Containing permethrin or cypermethrin or other synthetic pyrethrum substitutes	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
3808919300	----- Containing carbofuran	5	5	
3808919400	----- Containing dimethoate	5	5	
3808919500	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808919600	----- Containing mirex or endrin	5	5	
3808919900	----- Other	5	5	
3808921100	----- Containing bromomethane (methyl bromide) or bromochloromethane	5	5	
3808921900	----- Other	5	5	
3808929100	----- Containing copper compounds	0	0	
3808929300	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808929400	----- Containing pyrazophos	0	0	
3808929900	----- Other	0	0	
3808931100	----- Containing bromomethane (methyl bromide) or bromochloromethane	5	0	
3808931900	----- Other	5	5	
3808939100	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808939200	----- Containing butachlor or alachlor	0	0	
3808939900	----- Other	0	0	
3808941100	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808941900	----- Other	0	0	
3808949100	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808949900	----- Other	0	0	
3808991100	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3808991900	----- Other	0	0	
3808999100	----- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3808999900	----- Other	0	0	
38091000	– With a basis of amylaceous substances	5	0	
3809910000	-- Of a kind used in the textile or like industries	10	5	
3809920000	-- Of a kind used in the paper or like industries	5	0	
3809930000	-- Of a kind used in the leather or like industries	10	7	
3810101000	-- Pickling preparations for metal surfaces	0	0	
3810102000	-- Soldering, brazing or welding powders and pastes based on tin, lead or antimony alloys	0	0	
3810109000	-- Other	0	0	
3810901000	-- Fluxes and other auxiliary preparations for soldering, brazing or welding	0	0	
3810902000	-- Preparations of a kind used as cores or coatings for welding electrodes or rods	0	0	
3811110000	-- Based on lead compounds	10	0	
3811190000	-- Other	10	0	
3811211000	---- Viscosity improvers, whether or not mixed with other additives	10	0	
3811212000	---- Detergents and dispersants, whether or not mixed with other additives, other than viscosity improvers	10	0	
3811219000	---- Other	10	0	
3811290000	-- Other	10	0	
3811900000	– Other	5	5	
3812100000	– Prepared rubber accelerators	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3812200000	– Compound plasticisers for rubber or plastics	10	0	
3812301000	-- Anti-oxidising preparations	0	0	
3812309000	-- Other	0	0	
3813001200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10	0	
3813001300	-- Containing hydrobromofluorocarbons of methane, ethane or propane (HBFC)	10	0	
3813001400	-- Containing hydrochlorofluorocarbons of methane, ethane or propane (HCFC)	10	0	
3813001500	-- Containing bromochloromethane	10	0	
3813001900	-- Other	10	0	
3813002000	– Charged fire-extinguishing grenades	10	0	
3814001000	– Containing chlorofluorocarbons of methane, ethane or propane (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	10	5	
3814002000	– Containing hydrochlorofluorocarbons of methane, ethane or propane (HCFCs), but not containing chlorofluorocarbons (CFCs)	10	5	
3814003000	– Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	10	5	
3814009000	– Other	10	5	
3815110000	-- With nickel or nickel compounds as the active substance	10	0	
3815120000	-- With precious metal or precious-metal compounds as the active substance	10	0	
3815191000	--- With titanium or titanium compounds as the active substance	10	0	
3815199000	--- Other	10	0	
3815900000	– Other	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3816000000	– Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	0	0	
3817001000	– Dodecylbenzene	5	0	
3817002000	– Mixed alkylanaphthalenes	5	0	
3817009010	-- Tridecylbenzene	10	0	
3817009090	-- Other	5	0	
3818000000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	10	0	
3819000000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10	5	
3820000000	Anti-freezing preparations and prepared de-icing fluids	10	5	
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	0	
3822003000	– Certified reference materials	0	0	
3822009000	– Other	0	0	
38231100	-- Stearic acid	MEP	0	
38231200	-- Oleic acid	31,5	ID	
38231300	-- Tall oil fatty acids	15	5	
38231900	-- Other	31,5	ID	
38237010	-- Lauryl alcohol	15	5	
38237020	-- Cetyl alcohol	15	5	
38237030	-- Stearyl alcohol	15	5	
38237090	-- Other	15	0	
3824100000	– Prepared binders for foundry moulds or cores	5	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3824300000	– Non-agglomerated metal carbides mixed together or with metallic binders	10	0	
3824400000	– Prepared additives for cements, mortars or concretes	10	7	
3824500000	– Non-refractory mortars and concretes	10	5	
38246000	– Sorbitol other than that of subheading 2905 44	15	E	
3824710000	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	0	0	
3824720000	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	0	
3824730000	-- Containing hydrobromofluorocarbons (HBFCs)	0	0	
3824740000	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	0	0	
3824750000	-- Containing carbon tetrachloride	0	0	
3824760000	-- Containing 1,1,1-trichloroethane (methyl chloroform)	0	0	
3824770000	-- Containing bromomethane (methyl bromide) or bromochloromethane	0	0	
3824780000	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	0	
3824790000	-- Other	0	0	
3824810000	-- Containing oxirane (ethylene oxide)	0	0	
3824820000	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	0	
3824830000	-- Containing tris(2,3-dibromopropyl) phosphate	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3824901000	-- Petroleum sulphonates	5	0	
3824902100	--- Chloroparaffins	0	0	
3824902200	--- Mixed low molecular weight polyethylene glycols	0	0	
3824903100	--- Anti-scaling preparations	0	0	
3824903200	--- Preparations for clarifying wines; preparations for clarifying liquids	5	0	
3824904000	-- Fusible ceramic firing testers; soda-lime; hydrated silica gel; copying pastes with a basis of gelatine	0	0	
3824905000	-- Naphthenic acids, their water-insoluble salts and their esters	5	5	
3824906000	-- Preparations for well-perforating fluids	10	5	
3824907000	-- Preparations for concentrating minerals, other than those containing xanthates	10	0	
3824908000	-- Anabolics; mixtures of sodium sulphate and sodium chromate	0	0	
3824909100	--- Maneb, zineb, mancozeb	0	0	
3824909200	--- Ferrites with agglomerants, in powder or granules	5	0	
3824909300	--- Ion exchangers	0	0	
3824909400	--- Compound hardeners	5	7	
3824909500	--- Phosphoric acid, not isolated, whether or not concentrated, of a P ₂ O ₅ content not exceeding 54 %	5	0	
3824909600	--- Correcting fluids put up in packings for retail sale	5	5	
3824909700	--- Propineb	0	0	
3824909800	--- Grey oxide or black oxide preparations for the manufacture of accumulator plates	0	0	
3824909910	----- Other goods specified in subheading note 1 to this chapter	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3824909920	----- Fusel oil; Dippel's oil	10	0	
3824909990	----- Other	0	0	
3825100000	– Municipal waste	15	5	
3825200000	– Sewage sludge	15	5	
3825300000	– Clinical waste	15	5	
3825410000	-- Halogenated	15	5	
3825490000	-- Other	15	5	
3825500000	– Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	15	5	
3825610000	-- Mainly containing organic constituents	15	5	
3825690010	--- Ammoniacal gas liquors and spent oxide	10	0	
3825690090	--- Other	15	5	
3825900000	– Other	15	5	
3901100000	– Polyethylene having a specific gravity of less than 0,94	0	0	
3901200000	– Polyethylene having a specific gravity of 0,94 or more	0	0	
3901300000	– Ethylene-vinyl acetate copolymers	0	0	
3901901000	-- Copolymers of ethylene with other olefins	0	0	
3901909000	-- Other	0	0	
3902100000	– Polypropylene	0	0	
3902200000	– Polyisobutylene	5	0	
3902300000	– Propylene copolymers	0	0	
3902900000	– Other	5	0	
3903110000	-- Expansible	5	0	
3903190000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3903200000	– Styrene-acrylonitrile (SAN) copolymers	0	0	
3903300000	– Acrylonitrile-butadiene-styrene (ABS) copolymers	0	0	
3903900000	– Other	0	0	
3904101000	-- Produced by emulsion polymerisation	0	0	
3904102000	-- Produced by suspension polymerisation	0	0	
3904109000	-- Other	0	0	
3904210000	-- Non-plasticised	15	0	
3904220000	-- Plasticised	15	7	
3904301000	-- Not mixed with any other substances	0	0	
3904309000	-- Other	0	0	
3904400000	– Other vinyl chloride copolymers	15	5	
3904500000	– Vinylidene chloride polymers	5	0	
3904610000	-- Polytetrafluoroethylene	5	0	
3904690000	-- Other	15	0	
3904900000	– Other	15	0	
3905120000	-- In aqueous dispersion	10	5	
3905190000	-- Other	10	5	
3905210000	-- In aqueous dispersion	10	5	
3905290000	-- Other	10	5	
3905300000	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	0	
3905910000	-- Copolymers	10	5	
3905991000	--- Poly(vinyl butyral)	0	0	
3905992000	--- Polyvinylpyrrolidone	0	0	
3905999000	--- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3906100000	– Poly(methyl methacrylate)	0	0	
3906901000	-- Polyacrylonitrile	5	0	
3906902100	--- Sodium polyacrylate, capable of absorbing 1 % by weight of an aqueous solution of sodium chloride twenty or more times its own weight	0	0	
3906902900	---- Other	0	0	
3906909000	-- Other	15	0	
3907100000	– Polyacetals	0	0	
3907201000	-- Polyethylene glycol	0	0	
3907202000	-- Polypropylene glycol	0	0	
3907203090	-- Polyether polyols derived from propylene oxide	5	5	
3907209000	-- Other	0	0	
3907301000	-- Liquid	0	0	
3907309000	-- Other	5	0	
3907400000	– Polycarbonates	0	0	
3907500000	– Alkyd resins	15	7	
3907601000	-- With titanium dioxide	0	0	
3907609000	-- Other	0	0	
3907700000	– Poly(lactic acid)	15	7	
3907910000	-- Unsaturated	5	7	
3907990000	-- Other	15	7	
3908101000	-- Polyamide-6 (polycaprolactam)	0	0	
3908109000	-- Other	5	0	
3908900000	-- Other	0	0	
3909101000	-- Urea formaldehyde moulding powders	10	7	

NANDINA 2007	Description	Base Rate	Category	Observations
3909109000	-- Other	10	7	
3909201000	-- Melamine formaldehyde	0	0	
3909209000	-- Other	5	0	
3909300000	– Other amino-resins	10	7	
3909400000	– Phenolic resins	10	7	
3909500000	– Polyurethanes	5	0	
3910001000	– Dispersions (emulsions or suspensions) or solutions	0	0	
3910009000	– Other	0	0	
3911101000	-- Coumarone-indene resins	10	0	
3911109000	-- Other	0	0	
3911900000	– Other	0	0	
3912110000	-- Non-plasticised	0	0	
3912120000	-- Plasticised	0	0	
3912201000	-- Collodions and other solutions and dispersions (emulsions or suspensions)	5	0	
3912209000	-- Other	0	0	
3912310000	-- Carboxymethylcellulose and its salts	5	0	
3912390000	-- Other	0	0	
3912900000	– Other	0	0	
3913100000	– Alginic acid, its salts and esters	0	0	
3913901000	-- Chlorinated rubber	5	0	
3913903000	-- Other chemical derivatives of natural rubber	5	0	
3913904000	-- Other modified natural polymers	5	0	
3913909000	-- Other	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3914000000	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	5	0	
3915100000	– Of polymers of ethylene	15	0	
3915200000	– Of polymers of styrene	15	0	
3915300000	– Of polymers of vinyl chloride	15	7	
3915900000	– Of other plastics	15	7	
3916100000	– Of polymers of ethylene	10	0	
3916200000	– Of polymers of vinyl chloride	10	7	
3916900000	– Of other plastics	5	7	
3917100000	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0	0	
3917211000	---- For irrigation systems, drip, spray and the like	15	0	
3917219000	---- Other	15	0	
3917220000	-- Of polymers of propylene	15	10	
3917231000	---- For irrigation systems, drip, spray and the like	15	10	
3917239000	---- Other	15	10	
3917291000	---- Of vulcanised fibre	15	0	
3917299100	----- For irrigation systems, drip, spray and the like	15	10	
3917299900	----- Other	15	10	
3917310000	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	15	10	
3917321000	---- Artificial guts, other than those of subheading 3917 10 00	15	7	
3917329100	----- For irrigation systems, drip, spray and the like	15	10	
3917329900	----- Other	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
3917331000	--- For irrigation systems, drip, spray and the like	15	10	
3917339000	--- Other	15	10	
3917391000	--- For irrigation systems, drip, spray and the like	15	10	
3917399000	--- Other	15	10	
3917400000	- Fittings	15	10	
3918101000	-- Floor coverings	20	7	
3918109000	-- Other	20	7	
3918901000	-- Floor coverings	20	7	
3918909000	-- Other	20	7	
3919100000	- In rolls of a width not exceeding 20 cm	5	7	
3919901100	--- In rolls of a width not exceeding 1 m	15	7	
3919901900	--- Other	15	5	
3919909000	-- Other	15	5	
3920100000	- Of polymers of ethylene	0	0	
3920201000	-- Metallised polypropylene of a thickness not exceeding 25 micrometres	20	7	
3920209000	-- Other	20	5	
3920301000	-- Of a thickness not exceeding 5 mm	20	5	
3920309000	-- Other	20	7	
3920430000	-- Containing by weight not less than 6 % of plasticisers	20	5	
3920490000	-- Other	20	7	
3920510000	-- Of poly(methyl methacrylate)	20	7	
3920590000	-- Other	20	7	
3920610000	-- Of polycarbonates	20	0	

NANDINA 2007	Description	Base Rate	Category	Observations
3920620000	-- Of poly(ethylene terephthalate)	20	7	
3920630000	-- Of unsaturated polyesters	20	7	
3920690000	-- Of other polyesters	20	7	
3920710000	-- Of regenerated cellulose	15	0	
3920730000	-- Of cellulose acetate	0	0	
3920790000	-- Of other cellulose derivatives	15	0	
3920911000	--- For the manufacture of safety glass	0	0	
3920919000	--- Other	0	0	
3920920000	-- Of polyamides	0	0	
3920930000	-- Of amino-resins	20	0	
3920940000	-- Of phenolic resins	20	7	
3920990000	-- Of other plastics	20	7	
3921110000	-- Of polymers of styrene	20	7	
3921120000	-- Of polymers of vinyl chloride	20	7	
3921130000	-- Of polyurethanes	20	7	
3921140000	-- Of regenerated cellulose	15	0	
3921191000	--- Sheets of a mixture of polyethylene and polypropylene, backed with nonwovens of polypropylene	20	7	
3921199000	--- Other	20	7	
3921901000	-- Obtained by laminating sheets of paper	20	7	
3921909000	-- Other	20	7	
3922101000	-- Baths of plastic reinforced with fibreglass	20	10	
3922109000	-- Other	20	10	
3922200000	- Lavatory seats and covers	20	10	
3922900000	- Other	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
3923101000	-- For cassettes, CDs, DVDs and the like	20	10	
3923109000	-- Other	20	10	
3923210000	-- Of polymers of ethylene	20	10	
3923291000	--- Blood collecting pouches	20	5	
3923292000	--- Pouches for parenteral solutions	5	10	
3923299000	--- Other	20	0	
3923302000	-- Preforms	20	10	
3923309100	--- Of a capacity of 18,9 litres (5 gallons) or more	20	10	
3923309900	--- Other	20	10	
3923401000	-- Cassettes not containing tape	20	5	
3923409000	-- Other	20	10	
3923501000	-- Silicone stoppers	20	5	
3923509000	-- Other	15	10	
3923900000	- Other	15	10	
3924101000	-- Babies' feeding bottles	20	10	
3924109000	-- Other	20	10	
3924900000	- Other	20	10	
3925100000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	20	10	
3925200000	- Doors, windows and their frames and thresholds for doors	20	10	
3925300000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20	10	
3925900000	- Other	20	10	
3926100000	- Office or school supplies	20	10	
3926200000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20	10	

NANDINA 2007	Description	Base Rate	Category	Observations
3926300000	– Fittings for furniture, coachwork or the like	20	10	
3926400000	– Statuettes and other ornamental articles	20	10	
3926901000	-- Buoys and floats for fishing nets	5	5	
3926902000	-- Stays and similar items for corsets, articles of apparel and clothing accessories	15	10	
3926903000	-- Screws, bolts, washers and similar fittings for general use	20	10	
3926904000	-- Gaskets or washers	20	10	
3926906000	-- Noise attenuation protectors	5	7	
3926907000	-- Special masks for protecting workers	5	7	
3926909000	-- Other	5	10	
4001100000	– Natural rubber latex, whether or not prevulcanised	5	0	
4001210000	-- Smoked sheets	5	0	
4001220000	-- Technically specified natural rubber (TSNR)	5	5	
4001291000	---- Crepe sheets	5	0	
4001292000	---- Re-agglomerated rubber granules	5	0	
4001299000	---- Other	10	5	
4001300000	– Balata, gutta-percha, guayule, chicle and similar natural gums	0	0	
4002111000	---- Of styrene-butadiene rubber (SBR)	5	0	
4002112000	---- Of carboxylated styrene-butadiene rubber (XSBR)	0	0	
4002191100	----- In primary forms	5	0	
4002191200	----- In plates, sheets or strip	0	0	
4002192100	----- In primary forms	10	0	
4002192200	----- In plates, sheets or strip	10	0	
4002201000	-- Latex	0	0	

NANDINA 2007	Description	Base Rate	Category	Observations
4002209100	--- In primary forms	0	0	
4002209200	--- In plates, sheets or strip	0	0	
4002311000	--- Latex	0	0	
4002319100	---- In primary forms	0	0	
4002319200	---- In plates, sheets or strip	0	0	
4002391000	--- Latex	5	0	
4002399100	---- In primary forms	0	0	
4002399200	---- In plates, sheets or strip	5	0	
4002410000	-- Latex	5	0	
4002491000	--- In primary forms	0	0	
4002492000	--- In plates, sheets or strip	5	0	
4002510000	-- Latex	5	0	
4002591000	--- In primary forms	5	0	
4002592000	--- In plates, sheets or strip	10	0	
4002601000	-- Latex	5	0	
4002609100	--- In primary forms	0	0	
4002609200	--- In plates, sheets or strip	5	0	
4002701000	-- Latex	5	0	
4002709100	--- In primary forms	5	0	
4002709200	--- In plates, sheets or strip	5	0	
4002800000	- Mixtures of any product of heading 4001 with any product of this heading	10	0	
4002910000	-- Latex	10	0	
4002991000	--- In primary forms	5	0	
4002992000	--- In plates, sheets or strip	5	0	
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10	0	
4005100000	– Rubber compounded with carbon black or silica	10	10	
4005200000	– Solutions; Dispersions other than those of sub-heading 4005 10	5	0	
4005911000	---- Chewing gum base	10	0	
4005919000	---- Other	15	10	
4005991000	---- Chewing gum base	5	0	
4005999000	---- Other	5	0	
4006100000	– ‘Camel-back’ strips for retreading rubber tyres	0	0	
4006900000	– Other	5	0	
4007000000	Vulcanised rubber thread and cord	10	0	
4008111000	---- Not combined with other materials	15	10	
4008112000	---- Combined with other materials	15	10	
4008190000	-- Other	15	0	
4008211000	---- Not combined with other materials	15	0	
4008212100	----- Printers’ blankets	5	0	
4008212900	----- Other	15	10	
4008290000	-- Other	15	0	
4009110000	-- Without fittings	15	0	
4009120000	-- With fittings	5	0	
4009210000	-- Without fittings	15	10	
4009220000	-- With fittings	15	0	
4009310000	-- Without fittings	15	10	
4009320000	-- With fittings	15	0	
4009410000	-- Without fittings	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
4009420000	-- With fittings	15	10	
4010110000	-- Reinforced only with metal	10	0	
4010120000	-- Reinforced only with textile materials	5	0	
4010191000	--- Reinforced only with plastic	5	0	
4010199000	--- Other	10	5	
4010310000	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5	0	
4010320000	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5	0	
4010330000	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5	0	
4010340000	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5	0	
4010350000	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5	0	
4010360000	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5	0	
4010390000	-- Other	5	10	
4011101000	-- Radial	15	10	
4011109000	-- Other	15	10	
4011201000	-- Radial	15	10	
4011209000	-- Other	15	10	
4011300000	- Of a kind used on aircraft	15	0	
4011400000	- Of a kind used on motorcycles	15	0	
4011500000	- Of a kind used on bicycles	15	5	

NANDINA 2007	Description	Base Rate	Category	Observations
4011610000	-- Of a kind used on agricultural or forestry vehicles and machines	0	0	
4011620000	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	0	0	
4011630000	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	5	
4011690000	-- Other	5	0	
4011920000	-- Of a kind used on agricultural or forestry vehicles and machines	0	0	
4011930000	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	15	0	
4011940000	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	15	5	
4011990000	-- Other	15	10	
4012110000	-- Of a kind used on motor cars (including station wagons and racing cars)	15	10	
4012120000	-- Of a kind used on buses or lorries	15	10	
4012130000	-- Of a kind used on aircraft	15	10	
4012190000	-- Other	15	10	
4012200000	- Used pneumatic tyres	15	10	
4012901000	-- Tyre flaps	15	10	
4012902000	-- Solid tyres	15	5	
4012903000	-- Cushion tyres	15	5	
4012904100	---- For retreading	0	0	
4012904900	---- Other	15	10	
4013100000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15	10	

NANDINA 2007	Description	Base Rate	Category	Observations
4013200000	– Of a kind used on bicycles	15	0	
4013900000	– Other	15	10	
4014100000	– Sheath contraceptives	0	0	
4014900000	– Other	15	10	
4015110000	-- Surgical	15	10	
4015191000	---- Anti-radiation	5	0	
4015199000	---- Other	20	10	
4015901000	-- Anti-radiation	5	0	
4015902000	-- Wet suits	20	10	
4015909000	-- Other	20	10	
4016100000	– Of cellular rubber	20	10	
4016910000	-- Floor coverings and mats	20	10	
4016920000	-- Erasers	15	5	
4016930000	-- Gaskets or washers	15	0	
4016940000	-- Boat or dock fenders, whether or not inflatable	15	0	
4016951000	---- Tanks, whether or not collapsible (containers)	20	10	
4016952000	---- Bags for machines for vulcanising and re-treading pneumatic tyres	5	0	
4016959000	---- Other	20	10	
4016991000	---- Other articles for technical use	15	0	
4016992100	----- Dustguards for axle shafts	15	10	
4016992900	----- Other	15	10	
4016993000	---- Corks and stoppers	15	10	
4016994000	---- Patches for repairing inner tubes and pneumatic tyres	15	0	

NANDINA 2007	Description	Base Rate	Category	Observations
4016996000	--- Printers' blankets	0	0	
4016999000	--- Other	20	10	
4017000000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	0	0	
41012000	– Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	0	0	
41015000	– Whole hides and skins, of a weight exceeding 16 kg	0	0	
41019000	– Other, including butts, bends and bellies	0	0	
41021000	– With wool on	0	0	
41022100	-- Pickled	0	0	
41022900	-- Other	0	0	
41032000	– Of reptiles	0	0	
41033000	– Of swine	0	0	
41039000	– Other	0	0	
4104110000	-- Full grains, unsplit; grain splits	5	0	
4104190000	-- Other	5	0	
4104410000	-- Full grains, unsplit; grain splits	10	5	
4104490000	-- Other	10	5	
4105100000	– In the wet state (including wet-blue)	5	0	
4105300000	– In the dry state (crust)	10	5	
4106210000	-- In the wet state (including wet-blue)	5	0	
4106220000	-- In the dry state (crust)	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
4106310000	-- In the wet state (including wet-blue)	5	0	
4106320000	-- In the dry state (crust)	5	0	
4106400000	-- Of reptiles	5	0	
4106910000	-- In the wet state (including wet-blue)	5	5	
4106920000	-- In the dry state (crust)	5	5	
4107110000	-- Full grains, unsplit	10	10	
4107120000	-- Grain splits	10	10	
4107190000	-- Other	15	10	
4107910000	-- Full grains, unsplit	15	10	
4107920000	-- Grain splits	15	10	
4107990000	-- Other	15	10	
4112000000	– Leather further prepared after tanning or crust- ing, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	10	5	
4113100000	– Of goats or kids	10	5	
4113200000	– Of swine	5	0	
4113300000	– Of reptiles	10	5	
4113900000	– Other	5	5	
4114100000	– Chamois (including combination chamois) leather	15	10	
4114200000	– Patent leather and patent laminated leather; me- tallised leather	15	10	
4115100000	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10	5	
4115200000	– Parings and other waste of leather or of compo- sition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
4201000000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddlecloths, saddlebags, dog coats and the like), of any material	15	10	
4202111000	--- Trunks, suitcases, vanity cases, executive-cases	20	10	
4202119000	--- Other	20	10	
4202121000	--- Trunks, suitcases, vanity cases, executive-cases	30	10	
4202129000	--- Other	20	10	
4202190000	-- Other	20	10	
4202210000	-- With outer surface of leather, of composition leather or of patent leather	30	10	
4202220000	-- With outer surface of plastic sheeting or of textile materials	30	10	
4202290000	-- Other	20	10	
4202310000	-- With outer surface of leather, of composition leather or of patent leather	30	10	
4202320000	-- With outer surface of plastic sheeting or of textile materials	20	10	
4202390000	-- Other	20	10	
4202911000	--- Travelling bags and rucksacks	20	10	
4202919000	--- Other	20	10	
4202920000	-- With outer surface of plastic sheeting or of textile materials	20	10	
4202991000	--- Travelling bags and rucksacks	20	10	
4202999000	--- Other	20	10	
4203100000	- Articles of apparel	25	10	
4203210000	-- Specially designed for use in sports	20	10	
4203290000	-- Other	20	10	
4203300000	- Belts and bandoliers	30	10	

NANDINA 2007	Description	Base Rate	Category	Observations
4203400000	– Other clothing accessories	20	10	
4205001000	– Transmission belts	15	0	
4205009000	– Other	15	10	
4206001000	– Catgut	15	0	
4206002000	– Sausage casings	15	0	
4206009000	– Other	15	0	
43011000	– Of mink, whole, with or without head, tail or paws	5	0	
43013000	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5	0	
43016000	– Of fox, whole, with or without head, tail or paws	5	0	
43018000	– Other fur skins, whole, with or without head, tail or paws	5	0	
43019000	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5	0	
4302110000	-- Of mink	10	0	
4302190000	-- Other	10	0	
4302200000	– Heads, tails, paws and other pieces or cuttings, not assembled	10	0	
4302300000	– Whole skins and pieces or cuttings thereof, assembled	10	0	
4303101000	-- Of alpaca	25	10	
4303109000	-- Other	25	10	
4303901000	-- Of alpaca	25	10	
4303909000	-- Other	25	10	
4304000000	Artificial fur and articles thereof	25	10	
4401100000	– Fuel wood	5	10	

NANDINA 2007	Description	Base Rate	Category	Observations
4401210000	-- Coniferous	5	0	
4401220000	-- Non-coniferous	5	0	
4401300000	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	10	
4402100000	– Of bamboo	5	5	
4402900000	– Other	5	5	
4403100000	– Treated with paint, stains, creosote or other preservatives	5	5	
4403200000	– Other, coniferous	5	5	
4403410000	-- Dark red meranti, light red meranti and meranti bakau	5	5	
4403490000	-- Other	5	5	
4403910000	-- Of oak (<i>Quercus</i> spp.)	5	5	
4403920000	-- Of beech (<i>Fagus</i> spp.)	5	5	
4403990000	-- Other	5	5	
4404100000	– Coniferous	10	5	
4404200000	– Non-coniferous	10	5	
4405000000	Wood wool; wood flour	10	10	
4406100000	– Not impregnated	10	10	
4406900000	– Other	10	10	
4407101000	-- Small boards for the manufacture of pencils	10	5	
4407109000	-- Other	10	5	
4407210000	-- Mahogany (<i>Swietenia</i> spp.)	10	5	
4407220000	-- Virola, imbuia and balsa	10	5	
4407250000	-- Dark red meranti, light red meranti and meranti bakau	10	5	

NANDINA 2007	Description	Base Rate	Category	Observations
4407260000	-- White lauan, white meranti, white seraya, yellow meranti and alan	10	5	
4407270000	-- Sapelli	10	5	
4407280000	-- Iroko	10	5	
4407290000	-- Other	10	5	
4407910000	-- Of holm, cork and other oaks (<i>Quercus</i> spp.)	10	5	
4407920000	-- Of beech (<i>Fagus</i> spp.)	10	5	
4407930000	-- Of maple (<i>Acer</i> spp.)	10	5	
4407940000	-- Of cherry (<i>Prunus</i> spp.)	10	5	
4407950000	-- Of ash (<i>Fraxinus</i> spp.)	10	5	
4407990000	-- Other	10	5	
4408101000	-- Small boards for the manufacture of pencils	5	0	
4408109000	-- Other	10	5	
4408310000	-- Dark red meranti, light red meranti and meranti bakau	10	0	
4408390000	-- Other	10	5	
4408900000	-- Other	5	0	
4409101000	-- Strips and friezes for parquet flooring, not assembled	15	5	
4409102000	-- Mouldings	15	5	
4409109000	-- Other	15	10	
4409210000	-- Of bamboo	15	10	
4409291000	--- Strips and friezes for parquet flooring, not assembled	15	10	
4409292000	--- Mouldings	15	10	
4409299000	--- Other	15	10	
4410110000	-- Particle board	15	10	