

**WORLD TRADE ORGANIZATION**

RESTRICTED

**ORGANISATION MONDIALE DU COMMERCE**

**WT/ACC/SPEC/MOL/3**

4 March 1998

**ORGANIZACIÓN MUNDIAL DEL COMERCIO**

(98-0836)

**Working Party on the  
Accession of Moldova**

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ACCESSION OF THE REPUBLIC OF MOLDOVA

Initial Offer in Goods

For the purposes of the accession of the Republic of Moldova to the WTO, the Ministry of Economy and Reforms of the Republic of Moldova has presented the following offer of initial commitments in goods<sup>1</sup>, with the request that it be circulated to members of the Working Party.

**Groupe de travail de l'accession  
de la Moldova**

ACCESSION DE LA REPUBLIQUE DE MOLDOVA

Offre initiale concernant les marchandises

En vue de l'accession de la République de Moldova à l'OMC, le Ministère de l'économie et des réformes de la République de Moldova a présenté l'offre initiale concernant les marchandises reproduite ci-après<sup>1</sup>, en demandant qu'elle soit distribuée aux membres du Groupe de travail.

**Grupo de Trabajo sobre la Adhesión  
de Moldova**

ADHESIÓN DE LA REPÚBLICA DE MOLDOVA

Oferta inicial sobre mercancías

A los efectos de la adhesión de la República de Moldova a la OMC, el Ministerio de Economía y Reformas de la República de Moldova ha presentado la siguiente oferta de compromisos iniciales sobre mercancías<sup>1</sup>, con el ruego de que se distribuya a los miembros del Grupo de Trabajo.

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<sup>1</sup>English only/anglais seulement/En inglés solamente.

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0101	Live horses, asses, mules and hinnies:	15	
0101 1100	Pure-bred breeding animals	5	
0102	Live bovine animals:	20	
0102 1000	Pure-bred breeding animals	5	
0102 1010	Hiefers, female bovines that have never calved	5	
0103	Live swine	20	
0103 1010	Pure-bred breeding animals	5	
0104	Live sheep and goats:	10	
0104 1010	Pure-bred breeding animals	5	
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	20	
0105 1100	One-day poultry reproduction	0	
0106	Other live animals:	20	
0201	Meat of bovine animals, fresh or chilled.	30	400 ECU/t
0202	Meat of bovine animals, frozen:	30	400 ECU/t
0203	Meat of swine, fresh, chilled or frozen	30	600 ECU/t
0204	Meat of sheep or goats, fresh, chilled or frozen	25	100 ECU/t
0205	Meat of horses, asses, mules, fresh, chilled or frozen:	20	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	30	
0207	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	30	140 ECU/t
0207 1	Poultry not cut in pieces fresh or chilled:	30	140 ECU/t
0301	Live fish.	10	
0301 101	Fresh water fish	10	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	10	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	10	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	10	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	10	
0305 100	Fish flours	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	15	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	15	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	30	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	30	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured	30	
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	25	
0405	Butter and other fats and oils derived from milk; dairy spreads.	30	1,100 ECU/T
0406	Cheese and curd:	35	
0407	Birds' eggs in shell, fresh, preserved, or cooked	20	
0407 100	Eggs for hatching	0	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	25	
0409	Natural honey	35	
0410	Edible products of animal origin, not elsewhere specified or included.	25	
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	20	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of 'such bristles or hair.	20	
0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting bristles or hair.	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	20	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	20	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	20	
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	20	
0508	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.	20	
0509	Natural sponges of animal origin:	20	
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	20	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	20	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	20	
0602	Other live plants (including their roots) , cuttings and slips; mushroom spawn.	15	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	30	
0604	Foliage branches or other parts of without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	30	
0701	Potatoes fresh or chilled	5	
0701 100	from 1 June to 31 September	20	
0702	Tomatoes, fresh or chilled.		

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0702 101	from 1 January to 31 March	10	
0702 102	from 1 April to 31 October	25	
0702 103	from 1 November to 31 December	10	
0703	Onions, shallots, garlic, leek, fresh or chilled	30	
0704	Cabbages, cauliflowers, kohlrabi, fresh or chilled	25	
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.	20	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	25	
0707	Cucumbers and gherkins, fresh or chilled		
0707 101	from 1 January to 31 March	10	
0707 102	from 1 April to 31 October	25	
0707 103	from 1 November to 31 December	10	
0708	Leguminous vegetables, shelled or unshelled	25	
0709	Other vegetables, fresh or chilled	20	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	25	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	25	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	25	
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	15	
0801	Coconuts, Brazil nuts and cashew nuts, shelled or peeled	15	
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	15	
0803	Bananas, including plantains, fresh or dried.	15	
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	15	
0805	Citrus fruit	14	
0806	Grapes, fresh or dried		
0806 10	Fresh: table grapes	40	
0806 101	From 15 June to 15 November		

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0806 102	From 16 November to 14 June		
0806 20	Dried	15	
0806 201	From 15 June to 15 November		
0806 202	From 16 November to 14 June		
0807	Melons (including watermelons) and papaws (papayas), fresh		
0807 001	From 15 June to 15 November	40	
0807 002	From 16 November to 14 June	15	
0808	Apple, pears and quinces, fresh	40	
	From 15 June to 15 November		
	From 16 November to 14 June		
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	40	
0809 001	From 15 June to 15 November		
0809 002	From 16 November to 14 June		
0810	Other fruit, fresh:	40	
0810 001	From 15 June to 15 November		
0810 002	From 16 November to 14 June		
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	40	
0811 001	From 15 June to 15 November		
0811 002	From 16 November to 14 June		
0812	Fruit and nuts provisionally preserved Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	40	
0812 001	From 15 June to 15 November		
0812 002	From 16 November to 14 June		
0813	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	40	
0813 001	From 15 June to 15 November		
0813 002	From 16 November to 14 June		
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	15	
0901 21	Not decaffeinated	15	
0902	Tea, whether or not flavoured.	15	
0903	Maté	15	
0904	Pepper of the genus Piper ; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	15	
0905	Vanilla	5	
0906	Cinnamon and cinnamon-tree flowers:	15	
0907	Cloves (whole fruit cloves and stems)	15	
0908	Nutmeg, mace and cardamoms	10	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	5	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	15	
1001	Wheat and meslin:	25	
1002	Rye	25	
1003	Barley:	25	
1004	Oats:	25	
1005	Maize (corn):	25	
1005 10	Seed	20	
1006	Rice:	20	
1007	Grain sorghum:	20	
1008	Buckwheat, millet and canary seed; other cereals	20	
1101	Wheat or meslin flour	20	
1102	Cereal flours other than of wheat or meslin:	20	
1102 100	Rye flour	5	
1103	Cereal groats meal and pellets	15	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	20	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	20	
1106	Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8.	20	
1107	Malt whether or not roasted	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
1108	Starches; inulin:	10	
1109	Wheat gluten, whether or not dried	10	
1201	Soya beans, whether or not broken	15	
1202	Ground-nuts, not roasted or cooked, whether or not shelled or broken	10	
1203	Copra	10	
1204	Linseed for sowing	10	
1205	Rape or colza seeds, for sowing	15	
1206	Sunflower seeds, whether or not broken	25	
1207	Other oil seeds and oleaginous fruits, whether or not broken.	20	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	20	
1209	Seeds fruits and spores of a kind used for sowing	15	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	15	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	5	
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	20	
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form	10	
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	20	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	15	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other	10	
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans,	10	
1402	Vegetable materials of a kind used primarily as stuffing (for example, kapok,	10	
1403	Vegetable materials of a kind used primarily in brooms (for example,	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
1404	Vegetable products not elsewhere specified or included:	10	
1501	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	25	
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	25	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	25	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	25	
1505	Wool grease and fatty substances derived therefrom (including lanolin).	25	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically	25	
1507	Soya-bean oil and its fractions, whether or not refined but not chemically modified	25	
1508	Ground-nut oil and its fractions, whether or not refined but not chemically modified	25	
1509	Olive oil and its fractions, whether or not refined but not chemically modified	25	
1510	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 No. 15.09	25	
1511	Palm oil and its fractions, whether or not refined but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 1509	25	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	25	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	10	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	25	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not chemically modified	25	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	25	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
1516 20	Vegetable fats and oils and their fractions	25	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516	30	
1517 10	Margarine, excluding liquid margarine	30	
1517 90	Other	30	
1518	Animal or vegetable fats and oils and their fractions boiled, oxidise, sulphurized or otherwise chemically modified excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	25	
1519	Industrial monocarboxylic fatty acids; acid oils from refining;	25	
1520	Glycerol, crude; glycerol waters and glycerol lyes.	15	
1521	Vegetable waxes (other than triglycerides)	25	
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	25	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	35	
1602	Other prepared or preserved meat, meat offal and blood	35	
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	25	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	25	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	15	
1701	Cane or beet sugar and chemically pure sucrose in solid form	30	
1701 11	Cane sugar	30	
1702	Other sugars , including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	25	
1703	Molasses resulting from the extraction or refining of sugar:	25	
1704	Sugar confectionery (including white chocolate) not containing cocoa	25	
1704 90	Other	25	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
1801	Cocoa beans, whole or broken, raw or roasted.	5	
1802	Cocoa shells, husks, skins and other cocoa waste.	20	
1803	Cocoa paste, whether or not defatted.	5	
1804	Cocoa butter, fat and oil	5	
1805	Cocoa powder, not containing added sugar or other sweetening matter.	5	
1806	Chocolate and other food preparations containing cocoa.	40	
1806 31	Filled	40	
1806 32	Not filled:	40	
1806 90	Other:	40	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	30	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	30	
1902 11	Containing eggs	30	
1902 19	Other:	30	
1902 30	Other pasta	30	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	30	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	30	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	30	
1905 30	Sweet biscuits; waffles and wafers	30	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	35	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	35	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	35	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	35	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, , other than products of heading No. 20.06.	35	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	35	
2007	Jams, fruit jellies, marmalades , fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	35	
2007 10	Homogenised preparations:	35	
2007 99	Other:	35	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	35	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	35	
2009 90	Mixtures of juices:	20	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	20	
2101 11	Extracts, essences and concentrates	20	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	20	
2102 100	Baker's yeast	30	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	20	
2103 20	Tomato ketchup and other tomato sauces	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	25	
2104 10	Soups and broths and preparations therefore	25	
2105	Ice cream and other edible ice, whether or not containing cocoa.	30	
2106	Food preparations not elsewhere specified or included.	30	
2106 90	Other	30	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	25	
2201 10	Mineral waters and aerated waters	25	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	30	
2202 10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30	
2203	Beer made from malt:		1 ECU/l
2203 00	Beer made from malt:		1 ECU/l
2204	Wine of fresh grapes , including fortified wines; grape must other than that of heading No. 20.09		1.32 ECU/l
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		1.32 ECU/l
2206	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		0.24 ECU/l
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % volume or higher; ethyl alcohol and other spirits, denatured, of any strength.		1 ECU/l
2207 10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % volume or higher		10 ECU/dal
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % volume; spirits, liqueurs and other spirituous beverages.		10 ECU/dal
2208 10	Strong alcohol beverages, liqueurs and others, rum and tafia, vodka, liqueurs, others		4 ECU/l
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	30	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	10	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	10	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	10	
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10	
2306	Oil-cake and other solid residues from extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	10	
2307	Wine lees; argol:	10	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10	
2309	Preparations of a kind used in animal feeding.	10	
2401	Unmanufactured tobacco; tobacco refuse:	5	
2402	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		30/ECU/1,000buc
2403	Other manufactured tobacco and manufactured tobacco substitutes;	15	
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	10	
2502	Unroasted iron pyrites.	10	
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10	
2504	Natural graphite.	15	
2505	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26	15	
2505 10	Silica sands and quartz sands	5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15	
2506 10	Quartz	5	
2507	Kaolin and other kaolinic clays, whether or not calcined.	15	
2508	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	15	
2509	Chalk.	15	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	15	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	10	
2512	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.	10	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	10	
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	25	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10	
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	15	
2517	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; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2518	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	15	
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	10	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	15	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading	15	
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	20	
2524	Asbestos.	40	
2524 004	Asbestocarton	10	
2525	Mica, including splittings; mica waste.	25	
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	15	
2527	Natural cryolite; natural chiolite.	15	
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	15	
2529	Felspar; leucite, nepheline and nepheline syenite; fluorspar.	15	
2529 22	Containing by weight more than 97 % of calcium fluoride	15	
2601	Iron ores and concentrates, including roasted iron pyrites.	5	
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	5	
2603	Copper ores and concentrates.	5	
2604	Nickel ores and concentrates.	5	
2605	Cobalt ores and concentrates.	5	
2606	Aluminium ores and concentrates.	5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2607	Lead ores and concentrates.	5	
2608	Zinc ores and concentrates.	5	
2609	Tin ores and concentrates.	5	
2610	Chromium ores and concentrates.	5	
2611	Tungsten ores and concentrates.	5	
2612	Uranium or thorium ores and concentrates.	5	
2613	Molybdenum ores and concentrates.	5	
2614	Titanium ores and concentrates.	5	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	5	
2616	Precious metal ores and concentrates.	5	
2617	Other ores and concentrates.	5	
2618	Granulated slag (slag sand) from the manufacture of iron or steel.	5	
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	5	
2620	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds	5	
2621	Other slag and ash, including seaweed ash (kelp).	5	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:	5	
2702	Lignite, whether or not agglomerated, excluding jet.	5	
2703	Peat (including peat litter), whether or not agglomerated	5	
2704	Coke and semi-coke of coal. of lignite or of peat, whether or not agglomerated; retort carbon:	5	
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	
2706	Tar distilled from coal. from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	
2707	Tar distilled from coal. from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	
2708	Tar distilled from coal. from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	
2709	Tar distilled from coal. from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	5	
2711	Petroleum gases and other gaseous hydrocarbons:	5	
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:	5	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:	5	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:	5	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	5	
2716	Electrical energy	5	
2801	Fluorine, chlorine, bromine and iodine:	5,5	
2802	Sulphur, sublimed or precipitated; colloidal sulphur	5,5	
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	5,5	
2804	Hydrogen, rare gases and other non-metals:	5,5	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:	5,5	
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:	0	
2807	Sulphuric acid; oleum	0	
2808	Nitric acid; sulphonitric acids	5,5	
2809	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids:	5,5	
2810	Oxides of boron; boric acids:	5,5	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:	5,5	
2812	Halides and halide oxides of non-metals:	5,5	
2813	Sulphides of non-metals; commercial phosphorus trisulphide:	5,5	
2814	Ammonia, anhydrous or in aqueous solution:	5,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:	5,5	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:	5,5	
2817	Zinc oxide; zinc peroxide:	5,5	
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:	5,5	
2819	Chromium oxides and hydroxides:	5,5	
2820	Manganese oxide:	5,5	
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> :	5,5	
2822	Cobalt oxides and hydroxides; commercial cobalt oxides	5,5	
2823	Titanium oxides	5,5	
2824	Lead oxides; red lead and orange lead:	5,5	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:	5,5	
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:	5,5	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:	5,5	
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:	5,5	
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:	5,5	
2830	Sulphides; polysulphides:	5,5	
2831	Dithionites and sulfoxylates:	5,5	
2832	Sulphites; thiosulphates:	5,5	
2833	Sulphates; alums; peroxosulphates (persulphates):	5,5	
2834	Nitrites; nitrates:	5,5	
2835	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:	5,5	
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:	5,5	
2837	Cyanides, cyanide oxides and complex cyanides:	5,5	
2838	Fulminates, cyanates and thiocyanates	5,5	
2839	Silicates; commercial alkali metal silicates:	5,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2840	Borates; peroxoborates (perborates):	5,5	
2841	Salts of oxometallic or peroxometallic acids:	5,5	
2841 100	Aluminates	0	
2842	Other salts of inorganic acids or peroxyacids, excluding azides:	5,5	
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:	5,5	
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:	5,5	
2845	Isotopes other than those of heading No 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:	5,5	
2846	Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals:	5,5	
2847	Hydrogen peroxide, whether or not solidified with urea	5,5	
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus:	5,5	
2849	Carbides, whether or not chemically defined:	5,5	
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No 2849	5,5	
2851	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals:	5,5	
2901	Acyclic hydrocarbons:	5,5	
2902	Cyclic hydrocarbons:	0	
2902 10	Toluene	5,5	
2903	Saturated chlorinated derivatives of acyclic hydrocarbons:	5,5	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:	5,5	
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2907	Phenols; phenol-alcohols:	5,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:	5,5	
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2909 110	Diethyl ether	0	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:	5,5	
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No 2912	5,5	
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2914 110	Acetone	0	
2914 120	Butanone (methyl ethyl ketone)	0	
2914 290	Other	0	
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	5,5	
2915 240	Acetic anhydride	0	
2915 330	n-Butyl acetate	0	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	6,5	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	6,5	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	6,5	
2920	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	6,5	
2921	Amine-function compounds:	0	
2922	Oxygen-function amino-compounds:	0	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids:	6,5	
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:	0	
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:	6,5	
2926	Nitrile-function compounds:	0	
2927	Diazo-, azo- or azoxy-compounds	6,5	
2928	Organic derivatives of hydrazine or of hydroxylamine	6,5	
2929	Compounds with other nitrogen function:	0	
2930	Organo-sulphur compounds:	6,5	
2931	Other organo-inorganic compounds	6,5	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	6,5	
2932 940	Safrole	0	
2932 910	Isosafrole	0	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	6,5	
2934	Other heterocyclic compounds:	6,5	
2935	Sulphonamides:	0	
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:	6,5	
2937	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:	6,5	
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	0	
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939	6,5	
2941	Antibiotics:	0	
2942	Other organic compounds	6,5	
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	0	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins cultures of micro-organisms (excluding yeasts) and similar products:	0	
3003	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:	0	
3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packings for retail sale:	0	
3005	Wadding, gauze, bandages and similar articles (for example, dressings adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:	0	
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	0	
3101	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products:	6,5	
3102	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	6,5	
3103	Mineral or chemical fertilisers, phosphatic:	6,5	
3104	Mineral or chemical fertilisers, potassic:	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg:	6,5	
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:	6,5	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:	6,5	
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin:	6,5	
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:	6,5	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	6,5	
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:	6,5	
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:	6,5	
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:	6,5	
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:	6,5	
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3211	Prepared driers	6,5	
3212	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 (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:	6,5	
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars bottles, pans or in similar forms or packings:	6,5	
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like:	6,5	
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:	6,5	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:	6,5	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry:	6,5	
3303	Perfumes and toilet waters	6,5	
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:	6,5	
3305	Preparations for use on the hair:	6,5	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders:	6,5	
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	6,5	
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations )and cleaning preparations, whether or not containing soap, other than those of heading No 3401:	6,5	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	6,5	
3404	Artificial waxes and prepared waxes:	6,5	
3405	Polishes and creams, for footwear, furniture, floors coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No 3404:	6,5	
3406	Candles, tapers and the like	6,5	
3407	Modelling pastes, including those put up for children's amusement; preparations known as dental wax or as dental impression compounds, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	6,5	
3501	Casein, caseinates and other casein derivatives; casein glues.	6,5	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	6,5	
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	6,5	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	6,5	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	6,5	
3507	Enzymes; prepared enzymes not elsewhere specified or included:	6,5	
3601	Propellent powders	6,5	
3602	Prepared explosives, other than propellent powders:	6,5	
3603	Safely fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	6,5	
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:	6,5	
3605	Matches, other than pyrotechnic articles of heading No 3604	6,5	
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:	6,5	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	6,5	
3701 1010	For medical, dental or veterinary use	0	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:	6,5	
3702 1000	For X-ray	0	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:	6,5	
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:	6,5	
3705	Photographic plates and film, exposed and developed, other than cinematographic film:	6,5	
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:	6,5	
3707 1000	For medical use	0	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	6,5	
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:	6,5	
3803	Tall oil whether or not refined	6,5	
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No 3803	6,5	
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alphaterpineol as the main constituent:	6,5	
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:	6,5	
3807	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	6,5	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):	6,5	
3808 40	Disinfectants	0	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores of coatings for welding electrodes or rods:	6,5	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	6,5	
3812	Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	6,5	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades:	6,5	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	6,5	
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:	6,5	
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading No 3801 mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No 2707 or 2902:	6,5	
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	6,5	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	6,5	
3819	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	6,5	
3820	Anti-freezing preparations and prepared de-icing fluids	6,5	
3821	Prepared culture media for development of micro-organisms	0	
3822	Composite diagnostic or laboratory reagents, other than those of heading No 3002 or 3006	0	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included	6,5	
3901	Polymers of ethylene, in primary forms:	6,5	
3902	Polymers of propylene or of other olefins, in primary forms:	6,5	
3903	Polymers of styrene, in primary forms:	6,5	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:	6,5	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:	6,5	
3906	Acrylic polymers in primary forms:	6,5	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyl resins, polyallyl esters and other polyesters, in primary forms:	6,5	
3908	Polyamides in primary forms:	6,5	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:	6,5	
3910	Silicones in primary forms	6,5	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	6,5	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:	6,5	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	6,5	
3914	Ion-exchangers based on polymers of headings Nos. 3901 to 3913, in primary forms	6,5	
3915	Waste, parings and scrap, of plastics:	6,5	
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:	6,5	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:	6,5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter	6,5	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	6,5	
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	6,5	
3921	Other plates, sheets, film, foil and strip, of plastics.	6,5	
3922	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	6,5	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	6,5	
3924	Tableware, kitchenware, other household articles and toilet articles, of plastics.	6,5	
3925	Builders' ware of plastics, not elsewhere specified or included.	6,5	
3926	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	6,5	
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:	6,5	
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any products of heading No 4001 with any product of this heading, in primary forms or in plates, sheets or strip:	6,5	
4003	Reclaimed rubber in primary forms or in plates, sheets or strip	6,5	
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	20	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:	20	
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:	20	
4007	Vulcanised rubber thread and cord	20	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):	20	
4010	Conveyor or transmission belts or belting, of vulcanised rubber:	20	
4011	New pneumatic tyres, of rubber:	20	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	20	
4013	Inner tubes, of rubber:	20	
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:	0	
4015	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber	20	
4015 110	Surgical	0	
4016	Other articles of vulcanised rubber other than hard rubber:	20	
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	20	
4101	Raw skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	10	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	10	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	10	
4104	Leather of bovine or equine animals, without hair on, other than leather of heading No 4108 or 4109:	10	
4105	Sheep or lamb skin leather, without wool on, other than leather of heading No 4108 or 4109:	10	
4106	Goat or kid skin leather, without hair on, other than leather of heading No 4108 or 4109:	10	
4107	Leather of other animals, without hair on, other than leather of heading No 4108 or 4109:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4107 10	Of swine	10	
4108	Chamois (including combination chamois) leather	15	
4109	Patent leather and patent laminated leather; metallised leather	15	
4110	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	20	
4111	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	20	
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	35	
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of compositions leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:	35	
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	35	
4204	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	35	
4205	Other articles of leather or of composition leather.	35	
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	35	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	20	
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 41 01, 41 02 and 41 03	20	
4304	Artificial fur and articles thereof.	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	5	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	5	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:	5	
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:	5	
4405	Wood wool; wood flour	5	
4406	Railway or tramway sleepers (cross-ties) of wood:	5	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	10	
4408	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm	10	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongues, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:	10	
4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:	10	
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:	10	
4412	Plywood, veneered panels and similar laminated wood:	10	
4413	Densified wood, in blocks, plates, strips or profile shapes	10	
4414	Wooden frames for paintings, photographs, mirrors or similar objects	20	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	20	
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	20	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:	10	
4419	Tableware and kitchenware, of wood	20	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:	20	
4421	Other articles of wood:	20	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	10	
4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	10	
4503	Articles of natural cork:	10	
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:	10	
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	20	
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	20	
4701	Mechanical wood pulp.	5	
4702	Chemical wood pulp, dissolving grades.	5	
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.	5	
4704	Chemical wood pulp, sulphite, other than dissolving grades.	5	
4705	Semi-chemical wood pulp.	5	
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	5	
4707	Recovered (waste and scrap) paper or paperboard.	5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4801	Newsprint, in rolls or sheets	10	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:	10	
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state	10	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No 4802 or 4803:	10	
4805	Other uncoated paper and paperboard, in rolls or sheets:	10	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:	10	
4807	Composite paper and paperboard (made by sticking flat layers of paper or paper-board together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:	10	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No 4803 or 4818:	15	
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state:	15	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets:	15	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No 4803, 4809, 4810, or 4818:	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4812	Filter blocks, slabs and plates, of paper pulp	15	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	15	
4814	Wallpaper and similar wall coverings; window transparencies of paper:	15	
4815	Floor coverings on a base of paper or of paperboard, whether or not cut to size	15	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	15	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:	15	
4818	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:	15	
4818 40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	0	
4818 901	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retailed sale	0	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	15	
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard:	15	
4821	Paper or paperboard labels of all kinds, whether or not printed:	15	
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:	15	
4900			
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:	10	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:	10	
4903	Children's picture, drawing or colouring books	10	
4904	Music, printed or in manuscript, whether or not bound or illustrated	10	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:	10	
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproductions on sensitised paper and carbon copies of the foregoing	10	
4907	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	10	
4908	Transfers (decalcomanias):	10	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	10	
4910	Calendars of any kind, printed, including calendar blocks	10	
4911	Other printed matter, including printed pictures and photographs:	10	
5001	Silk-worm cocoons suitable for reeling.	5	
5002	Raw silk (not thrown).	10	
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10	
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	15	
5005	Yarn spun from silk waste, not put up for retail sale.	15	
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5007	Woven fabrics of silk or of silk waste.	20	
5101	Wool, not carded or combed.	10	
5102	Fine or coarse animal hair, not carded or combed.	10	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	10	
5104	Garnetted stock of wool or of fine or coarse animal hair:	10	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):	10	
5106	Yarn of carded wool, not put up for retail sale:	15	
5107	Yarn of combed wool, not put up for retail sale:	15	
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:	15	
5109	Yarn of wool or of fine animal hair, put up for retail sale:	15	
5110	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale	15	
5111	Woven fabrics of carded wool or of carded fine animal hair:	35	
5112	Woven fabrics of combed wool or of combed fine animal hair:	35	
5113	Woven fabrics of coarse animal hair or of horsehair	35	
5201	Cotton, not carded or combed.	5	
5202	Cotton waste (including yarn waste and garnetted stock).	5	
5203	Cotton, carded or combed.	5	
5204	Cotton sewing thread, whether or not put up for retail sale:	10	
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:	10	
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:	10	
5207	Cotton yarn (other than sewing thread) put up for retail sale:	10	
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> :	15	
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> :	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> :	15	
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> :	20	
5212	Other woven fabrics of cotton:	20	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	5	
5302	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	5	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	5	
5304	Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):	5	
5305	Coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):	5	
5306	Flax yarn:	10	
5307	Yarn of jute or of other textile bast fibres of heading No 5303:	10	
5308	Yarn of other vegetable textile fibres; paper yarn:	10	
5309	Woven fabrics of flax:	15	
5310	Woven fabrics of jute or of other textile bast fibres of heading No 5303:	15	
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	15	
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:	15	
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:	15	
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:	20	
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm	20	
5406	Man-made filament yarn (other than sewing thread), put up for retail sale:	20	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No 5404:	25	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No 5405:	25	
5501	Synthetic filament tow:	15	
5502	Artificial filament tow	15	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:	20	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:	10	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:	10	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:	20	
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	20	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:	10	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:	20	
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:	20	
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:	20	
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:	30	
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2:	30	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2:	30	
5515	Other woven fabrics of synthetic staple fibres:	30	
5516	Woven fabrics of artificial staple fibres:	30	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:	10	
5602	Felt, whether or not impregnated, coated, covered or laminated:	25	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:	15	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	25	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	25	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	25	
5607	Twine, cordage, ropes and cables, whether Nee) or other hard (leaf) fibres or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:	25	
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:	25	
5609	Articles of yarn, strip or the like of heading No 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	25	
5701	Carpets and other textile floor coverings, knotted, whether or not made up:		
5701 001	Containing more than 50% wool	25	
5701 002	Containing less than 50% wool	40	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including Kelem, Schumacks, Karamanie and similar hand-woven rugs:		
5702 001	Containing more than 50% wool	25	
5702 002	Containing less than 50% wool	40	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5703	Carpets and other textile floor coverings, tufted, whether or not made up:		
5703 001	Containing more than 50% wool	25	
5703 002	Containing less than 50% wool	40	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:		
5704 001	Containing more than 50% wool	25	
5704 002	Containing less than 50% wool	40	
5705	Other carpets and other textile floor coverings, whether or not made up:		
5705 001	Containing more than 50% wool	25	
5705 002	Containing less than 50% wool	40	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading No 5802 or 5806:	25	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No 5806; tufted textile fabrics, other than products of heading No 5703:	25	
5803	Gauze, other than narrow fabrics of heading No 5806:	25	
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs:	25	
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:	25	
5806	Narrow woven fabrics, other than goods of heading No 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):	25	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:	25	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:	25	
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:	25	
5810	Embroidery in the piece, in strips or in motifs:	25	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No 5810:	25	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:	25	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	25	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902:	25	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:	25	
5905	Textile wall coverings	25	
5906	Rubberised textile fabrics, other than those of heading No 5902:	25	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:	25	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	25	
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	25	
5910	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	25	
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter:	25	
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	20	
6002	Other knitted or crocheted fabrics.	20	
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 6103:	35	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No 6104:	35	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	35	
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:	35	
6105	Men's or boys' shirts, knitted or crocheted:	35	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	35	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	35	
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted:	35	
6109	T-shirts, singlets and other vests, knitted or crocheted:	35	
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:	35	
6111	Babies' garments and clothing accessories, knitted or crocheted:	35	
6112	Track suits, ski suits and swimwear, knitted or crocheted:	35	
6113	Garments, made up of knitted or crocheted fabrics of heading No 5903,	35	
6114	Other garments, knitted or crocheted:	35	
6115	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:	35	
6116	Gloves, mittens and mitts, knitted or crocheted:	35	
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:	35	
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No 6203:	35	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No 6204:	35	
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	35	
6204	Women's or girls' suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):	35	
6205	Men's or boys' shirts:	35	
6206	Women's or girls' blouses, shirts and shirt-blouses:	35	
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:	35	
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles:	35	
6209	Babies' garments and clothing accessories:	20	
6210	Garments, made up of fabrics of heading No 5602, 5603, 5903, 5906 or 5907:	35	
6211	Track suits, ski suits and swimwear; other garments:	35	
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	35	
6213	Handkerchiefs:	35	
6214	Shawls, scarves, mufflers, mantillas, veils and the like:	35	
6215	Ties, bow ties and cravats:	35	
6216	Gloves, mittens and mitts	35	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:	35	
6301	Blankets and travelling rugs.	35	
6302	Bed linen, table linen, toilet linen and kitchen linen.	35	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances.	35	
6304	Other furnishing articles, excluding those of heading No. 94.04.	35	
6305	Sacks and bags, of a kind used for the packing of goods.	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	40	
6307	Other made up articles, including dress patterns.	40	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	40	
6309	Worn clothing and other worn articles.	40	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	40	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:	40	
6402	Other footwear with outer soles and uppers of rubber or plastics:	40	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:	40	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:	40	
6405	Other footwear:	35	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	30	
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	20	
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	20	
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	25	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:	30	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6506	Other headgear, whether or not lined or trimmed:	30	
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	30	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):	25	
6602	Walking-sticks, seat-sticks, whips, riding-crops and the like	25	
6603	Parts, trimmings and accessories of articles of heading No. 6601 or 6602:	5	
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505 and worked quills and scapes)	10	
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	20	
6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	5	
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	20	
6801	Setts, curbstones and flagstones, of natural stone (except slate)	15	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):	10	
6803	Worked slate and articles of slate or of agglomerated slate	10	
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:	10	
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 6811 or 6812 or of Chapter 69:	15	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	10	
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	10	
6809	Articles of plaster or of compositions based on plaster:	25	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:	30	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:	25	
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 6811 or 6813:	30	
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	20	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:	20	
6815	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:	20	
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths mixture or compound of these products	20	
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	5	
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:	15	
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:	15	
6906	Ceramic pipes, conduits, guttering and pipe fittings	15	
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:	15	
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:	20	
6908 90	Other	20	
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:	15	
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:	10	
6910 10	Of porcelain	15	
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	15	
6911 10	Tableware and kitchenware	15	
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:	15	
6913	Statuettes and other ornamental ceramic articles:	15	
6914	Other ceramic articles:	15	
7001	Cullet and other waste and scrap of glass; glass in the mass	20	
7002	Glass in balls (other than microspheres of heading No. 7018), rods or tubes, unworked:	20	
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked:	20	
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked:	15	
7006	Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	20	
7007	Safety glass, consisting of toughened (tempered) or laminated glass:	20	
7008	Multiple-walled insulating units of glass	20	
7009	Glass mirrors, whether or not framed, including rear-view mirrors:	25	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:	20	
7010 92	Exceeding 0.33 l but not exceeding 1 l	20	
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:	20	
7012	Glass inners for vacuum flasks or for other vacuum vessels	20	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018):	20	
7013 21	Of lead crystal	20	
7013 31	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass, ceramics or lead crystal	20	
7014	Signalling glassware and optical elements of glass (other than those of heading No 7015), not optically worked:	20	
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:	20	
7015 100	Glasses for corrective spectacles	0	
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:	0	
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:	20	
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):	25	
7020	Other articles of glass:	20	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:	20	
7102	Diamonds, whether or not worked, but not mounted or set:	20	
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	20	
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:	20	
7105	Dust and powder of natural or synthetic precious or semi-precious stones:	20	
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:	20	
7107	Base metals clad with silver, not further worked than semi-manufactured	20	
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	20	
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured	20	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:	20	
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal	20	
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:	20	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	40	
7115	Other articles of precious metal or of metal clad with precious metal:	40	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	40	
7117	Imitation jewellery:	40	
7117 19	Of base metals, whether or not plated with gold, silver, platinum, other	40	
7118	Coin:	30	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms:	0	
7202	Ferro-alloys:	0	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:	0	
7204	Ferrous waste and scrap; remelting scrap ingots of iron steel:	0	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:	0	
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 7203):	0	
7207	Semi-finished products of iron or non-alloy steel:	0	
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	0	
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:	0	
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	0	
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:	0	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:	0	
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	0	
7215	Other bars and rods of iron or non-alloy steel:	0	
7216	Angles, shapes and sections of iron or non-alloy steel:	0	
7217	Wire of iron or non-alloy steel:	0	
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:	0	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:	0	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:	0	
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	0	
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	0	
7223	Wire of stainless steel	0	
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:	0	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:	0	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	0	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	0	
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	0	
7229	Wire of other alloy steel:	0	
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:	0	
7303	Tubes, pipes and hollow profiles, of cast iron:	0	
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	0	
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:	0	
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	0	
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	0	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	0	
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	0	
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	0	
7311	Containers for compressed or liquefied gas, of iron or steel:	0	
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	0	
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:	0	
7315	Chain and parts thereof, of iron or steel:	0	
7316	Anchors, grapnels and parts thereof, of iron or steel	0	
7317	Nails, tacks,, drawing pins, corrugated nails, staples (other than those of heading No 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	5	
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:	5	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:	5	
7320	Springs and leaves for springs, of iron or steel:	5	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	5	
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:	5	
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:	5	
7324	Sanitary ware and parts thereof, of iron or steel:	5	
7325	Other cast articles of iron or steel: for mills	5	
7326	Other articles of iron or steel:	5	
7401	Copper mattes; cement copper (precipitated copper):	0	
7402	Unrefined copper; copper anodes for electrolytic refining	0	
7403	Refined copper and copper alloys, unwrought:	0	
7404	Copper waste and scrap	0	
7405	Master alloys of copper	0	
7406	Copper powders and flakes:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7407	Copper bars, rods and profiles:	0	
7408	Copper wire:	0	
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	0	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:	0	
7411	Copper tubes and pipes:	5	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	5	
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5	
7414	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:	5	
7415	Nails, tacks, drawing pins, staples (other than those of heading No. 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	5	
7416	Copper springs	5	
7417	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	5	
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	5	
7419	Other articles of copper:	5	
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:	0	
7502	Unwrought nickel:	0	
7503	Nickel waste and scrap	0	
7504	Nickel powders and flakes	0	
7505	Nickel bars, rods, profiles and wire:	0	
7506	Nickel plates, sheets, strip and foil:	0	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	5	
7508	Other articles of nickel:	5	
7601	Unwrought aluminium:	0	
7602	Aluminium waste and scrap	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7603	Aluminium powders and flakes:	0	
7604	Aluminium bars, rods and profiles:	0	
7605	Aluminium wire:	0	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:	0	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:	0	
7608	Aluminium tubes and pipes:	5	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5	
7610	Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:	5	
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	5	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated insulated, but not fitted with mechanical or thermal equipment:	5	
7613	Aluminium containers for compressed or liquefied gas:	5	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:	5	
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium:	5	
7616	Other articles of aluminium:	5	
7801	Unwrought lead:	0	
7802	Lead waste and scrap	0	
7803	Lead bars, rods, profiles and wire	0	
7804	Lead plates, sheets, strip and foil; lead powders and flakes:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	
7806	Other articles of lead:	5	
7901	Unwrought zinc:	0	
7902	Zinc waste and scrap	0	
7903	Zinc dust, powders and flakes:	0	
7904	Zinc bars, rods, profiles and wire	0	
7905	Zinc plates, sheets, strip and foil	0	
7906	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	
7907	Other articles of zinc:	5	
8001.00.00	Unwrought tin:	0	
8002.00.00	Tin waste and scrap	0	
8003.00.00	Tin bars, rods, profiles and wire	0	
8004.00.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	0	
8005.00.00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding	0	
8006.00.00	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5	
8007.00.00	Other articles of tin:	5	
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:	5	
8102	Molybdenum and articles thereof, including waste and scrap:	5	
8103	Tantalum and articles thereof, including waste and scrap:	5	
8104	Magnesium and articles thereof, including waste and scrap:	5	
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	5	
8106	Bismuth and articles thereof, including waste and scrap:	5	
8107	Cadmium and articles thereof, including waste and scrap:	5	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8108	Titanium and articles thereof, including waste and scrap:	5	
8109	Zirconium and articles thereof, including waste and scrap:	5	
8110	Antimony and articles thereof, including waste and scrap:	5	
8111	Manganese and articles thereof, including waste and scrap:	5	
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:	5	
8113	Cermets and articles thereof, including waste and scrap and shears (including poultry shears)	5	
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	10	
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	10	
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:	10	
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	10	
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks:	10	
8206	Tools of two or more of the headings Nos.8202 to 8205, put up in sets for retail sale	10	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	10	
8208	Knives and cutting blades, for machines or for mechanical appliances:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8209	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	10	
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10	
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	10	
8212	Razors and razor blades (including razor blade blanks in strips):	10	
8213	Scissors, tailors' shears and similar shears, and blades thereof	10	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):	10	
8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, butter knives, sugar tongs and similar kitchen or tableware:	10	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:	20	
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:	20	
8303	Armored or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	20	
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 9403	20	
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	20	
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:	20	
8307	Flexible tubing of base metal, with or without fittings:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles, tubular or bifurcated rivets, of base metal; beads and spangles of base metal:	20	
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:	20	
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 9405	20	
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	20	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:	25	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:	20	
8403	Central heating boilers other than those of heading No. 8402:	20	
8404	Auxiliary plant for use with boilers of heading No. 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:	20	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	20	
8406	Steam turbines and other vapour turbines:	20	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:	20	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	20	
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408:	20	
8410	Hydraulic turbines, water wheels, and regulators thereof:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8411	Turbo-jets, turbo-propellers and other gas turbines:	20	
8412	Other engines and motors:	25	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	25	
8413 11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	25	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	20	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	20	
8415 9010	Of the machines of subheading No. 8414.10.00, 8415.81.10 or 8415.82.10	20	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	20	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric:	20	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415:	20	
8418 1090	Other refrigerators and freezers		
8418 2110	Other combined refrigerators and freezers		
8418 3091	Other refrigerators for home use		
8418 61	Compression type units whose condensers are heat exchangers:	20	
8418 91	Furniture designed to receive refrigerating or freezing equipment	20	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	20	
8419 2000	Medical, surgical or laboratory sterilisers	0	
8419 4000	Distilling or rectifying plant	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8419 6000	Machinery for liquefying air or other gases	0	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders thereof:	20	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:	20	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages:	20	
8422 30	Machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes, bags or other containers; machinery for aerating beverages:	20	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:	20	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	20	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	20	
8426	Ships derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	20	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	20	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	20	
8429	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	20	
8430	Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores, pile-drivers and pile-minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	20	
8431	Parts suitable for use solely or principally with the machinery of headings Nos. 8425 to 8430:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:	25	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 8437:	25	
8434	Milking machines and dairy machinery:	25	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:	25	
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	25	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	25	
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	25	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:	25	
8440	Book-binding machinery, including book-sewing machines:	20	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	20	
8442	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	20	
8443	Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71	20	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446 or 8447:	20	
8446	Weaving machines (looms):	20	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:	20	
8448	Auxiliary machinery for use with machines of heading No. 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	20	
8450	Household or laundry-type washing machines, including machines which both wash and dry:	25	
8451	Machinery (other than machines of heading No. 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	20	
8452	Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	20	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:	20	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:	20	
8455	Metal-rolling mills and rolls thereof:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:	20	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:	20	
8458	Lathes for removing metal:	20	
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.	20	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	20	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included:	20	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:	20	
8463	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material:	20	
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:	20	
8465	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:	20	
8466	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:	20	
8467	Tools for working in the hand, pneumatic or with self-contained non-electric motor:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 8515; gas-operated surface tempering machines and appliances:	20	
8469	Typewriters and word-processing machines:	20	
8470	Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating and calculating device, cash registers:	20	
8471	Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	20	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	20	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 8469 to 8472:	20	
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	20	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:	20	
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	20	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:	20	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:	20	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8480	Moulding boxes for metal foundry; mould bases; moulding patters; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:	20	
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	20	
8481 80	Other appliances	20	
8482	Ball or roller bearings:	20	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):	20	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings:	20	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:	2	
8501	Electric motors and generators (excluding generating sets):	10	
8502	Electric generating sets and rotary converters:	10	
8503	Parts suitable for use solely or principally with the machines of heading No. 8401 or 8502:	10	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:	10	
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	10	
8506	Primary cells and primary batteries:	10	
8507	Electric accumulators, including separators thereof, whether or not rectangular (including square):	10	
8508	Electro-mechanical tools for working in the hand, with self-contained electric motor.	10	
8509	Electro-mechanical domestic appliances, with self-contained electric motor:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8510	Shavers and hair clippers, with self-contained electric motor:	10	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:	10	
8511 10	Sparking plugs	10	
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:	10	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 8512:	10	
8514	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment:	10	
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides:	10	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 8545:	10	
8517	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems:	10	
8518	Microphones and stands thereof; loud-speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8519	Turntables (record decks), record players, cassette players and other sound reproducing apparatus, not incorporating a sound recording device:	10	
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:	20	
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	20	
8522	Parts and accessories of apparatus of headings Nos. 8519 to 8521:	20	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	20	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	15	
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras:	15	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:	15	
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:	15	
8528	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	20	
8529	Parts suitable for use solely or principally with the apparatus of headings Nos. 8525 to 8528:	15	
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608):	15	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 8512 or 8530:	15	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set):	15	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:	15	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8534	Printed circuits:	15	
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressers, plugs, junction boxes), for a voltage exceeding 1,000 volts:	15	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressers, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts:	15	
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 8517:	10	
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535	15	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:	15	
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	15	
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:	15	
8542	Electronic integrated circuits and microassemblies:	15	
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:	10	
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	15	
8546	Electrical insulators of any material:	15	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:	10	
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	10	
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:	5	
8602	Other rail locomotives; locomotive tenders:	5	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604:	5	
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles):	5	
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604):	5	
8606	Railway or tramway goods vans and wagons, not self-propelled:	5	
8607	Parts of railway or tramway locomotives or rolling-stock:	5	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing:	5	
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	5	
8701	Tractors (other than tractors of heading No. 8709):	15	
8702	Motor vehicles for the transport of ten or more persons, including the driver:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 8702), including station wagons and racing cars:	10	
8704	Motor vehicles for the transport of goods:	10	
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):	10	
8705 909	Other	5	
8706	Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705:	10	
8707	Bodies (including cabs), for the motor vehicles of headings Nos. 8701 to 8705:	10	
8708	Parts and accessories of the motor vehicles of headings Nos. 8701 to 8705:	10	
8708 100	For vehicles of heading no. 87.05	0	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:	10	
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	10	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars:	10	
8712	Bicycles and other cycles (including delivery tricycles), not motorised:	10	
8713	Invalid carriages, whether or not motorised or otherwise mechanically propelled:	0	
8714	Parts and accessories of vehicles of headings Nos. 8711 to 8713:	10	
8714 2000	Parts and accessories of invalid carriages of heading No. 8713	0	
8715	Baby carriages and parts thereof	10	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:	10	
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
8802	Other aircraft (for example, helicopters, airplanes); spacecraft (including satellites) and spacecraft launch vehicles:	0	
8803	Parts of goods of heading No. 8801 or 8802:	0	
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto	10	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:	10	
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	10	
8902	Fishing vessels; factor ships and other vessels for processing or preserving fishery products:	10	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:	10	
8904	Tugs and pusher craft	10	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:	10	
8906	Other vessels, including warships and lifeboats other than rowing boats:	10	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons):	10	
8908	Vessels and other floating structures for breaking up	10	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:	10	
9001 300	Contact lenses	0	
9001 40	Spectacle lenses of glass	0	
9001 50	Spectacle lenses of other materials	0	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	0	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:	0	
9004	Spectacles, goggles and the like, corrective, protective or other:	0	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:	10	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 8539:	10	
9006 300	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:	10	
9008	Image projectors, other than cinematographic, photographic (other than cinematographic) enlargers and reducers:	10	
9009	photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:	10	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:	10	
9012	Microscopes other than optical microscopes; diffraction apparatus:	10	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:	10	
9014	Direction finding compasses; other navigational instruments and appliances:	10	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	10	
9016	Balances of a sensitivity of 5 cg or better, with or without weights:	10	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	0	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	0	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:	0	
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:	0	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	0	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	0	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):	5	
9025	Hydrometers and similar floating instruments, thermometers and pyrometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:	5	
9025 11	Thermometers and pyrometers not combined with other instruments, liquid-filled for direct reading	0	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	10	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	15	
9028 10	Gas meters	15	
9028 20	Liquid meters	15	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 9014 or 9015; stroboscopes:	15	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations:	10	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:	10	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	10	
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	20	
9103	Clocks with watch movements, excluding clocks of heading No. 91.04.	20	
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	20	
9105	Other clocks.	20	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	20	
9107	Time switches with clock or watch movement or with synchronous motor	20	
9108	Watch movements, complete and assembled:	20	
9109	Clock movements, complete and assembled:	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:	20	
9111	Watch cases and parts thereof.	20	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	20	
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	20	
9114	Other clock or watch parts:	20	
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:	10	
9202	Other string musical instruments (for example, guitars, violins, harps):	10	
9204	Accordions and similar instruments; mouth organs:	10	
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	10	
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas):	10	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	10	
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:	10	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls of mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	10	
9301	Military weapons, other than revolvers, pistols and the arms of heading No. 9307	20	
9302	Revolvers and pistols, other than those of heading No. 9303 or 9304	20	
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307:	20	
9305	Parts and accessories of articles of headings Nos. 9301 to 9304:	20	
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	20	
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof	20	
9401	Seats (other than those of heading No. 9402), whether or not convertible into beds, and parts thereof:	20	
9401.80.00	Other seats	20	
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:	0	
9403	Other furniture and parts thereof:	20	
9403 20	Other metal furniture	20	
9403 30	Wooden furniture of a kind used in offices	20	
9403 40	Wooden furniture of a kind used in the kitchen	20	
9403 90	Parts	20	
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:	0	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	20	
9405 10	Chandeliers and other electric lighting fittings	20	
9406	Prefabricated buildings	20	
9501	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	10	
9502	Dolls representing only human beings:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9503	Other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds:	10	
9504	Articles for fanfare, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	20	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:	20	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:	5	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy birds (other than those of heading No. 9208 or 9705) and similar hunting or shooting requisites:	15	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	15	
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):	20	
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 3503) and articles of hardened gelatin:	10	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):	10	
9604	Hand sieves and hand riddles	10	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	10	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:	10	
9607	Slide fasteners and parts thereof:	10	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 9609:	10	
9609	Pencils (other than pencils of heading No. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	10	
9610	Slates and boards, with writing or drawing surfaces, whether or not framed	10	
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	10	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:	10	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	10	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	10	
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516, and parts thereof:	10	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:	10	
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners:	10	
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	10	
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:	20	
9702	Original engravings, prints and lithographs	20	
9703	Original sculptures and statuary, in any material	20	

Tariff item number	Description of products	Tariff Offer Duty Rate (%)	Specific Duty
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	20	
9705	Collections and collectors' pieces or zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	0	
9706	Antiques of an age exceeding one hundred years	0	

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