

INTERIM AGREEMENT  
WITH A VIEW TO AN ECONOMIC PARTNERSHIP AGREEMENT  
BETWEEN THE EUROPEAN COMMUNITY  
AND ITS MEMBER STATES, OF THE ONE PART,  
AND THE CENTRAL AFRICA PARTY, OF THE OTHER PART

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"CENTRAL AFRICA" WHICH, FOR THE PURPOSE OF THIS AGREEMENT, COMPRISES:

THE REPUBLIC OF CAMEROON,

of the one part,

THE KINGDOM OF BELGIUM,

THE REPUBLIC OF BULGARIA,

THE CZECH REPUBLIC,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE REPUBLIC OF ESTONIA,

IRELAND,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

THE ITALIAN REPUBLIC,

THE REPUBLIC OF CYPRUS,

THE REPUBLIC OF LATVIA,

THE REPUBLIC OF LITHUANIA,

THE GRAND DUCHY OF LUXEMBOURG,

THE REPUBLIC OF HUNGARY,

MALTA,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE REPUBLIC OF POLAND,

THE PORTUGUESE REPUBLIC,

ROMANIA,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

and

THE EUROPEAN COMMUNITY,

of the other part

## PREAMBLE

HAVING regard to the Partnership Agreement between the Members of the Group of African, Caribbean and Pacific States, of the one part, and the European Community and its Member States, of the other part, signed in Cotonou on 23 June 2000 and revised in Luxembourg on 25 June 2005, hereinafter "the Cotonou Agreement";

CONVINCED that the Economic Partnership Agreement (EPA) will create a new and more favourable climate for their relations in the areas of economic governance, trade and investments and create new opportunities for growth and development;

WHEREAS the liberalisation of trade, of establishment and of trade in services between the Parties must be based on the regional integration of the Central African States, have the objective of fostering their smooth and gradual integration into the global economy, with due regard for their political choices and their development priorities, and fulfil the conditions laid down in the World Trade Organisation (WTO) agreements;

WHEREAS the Parties shall not encourage foreign direct investment by making their domestic environmental, labour or occupational health and safety legislation and regulations less stringent or by relaxing their domestic labour legislation and regulations or regulations designed to protect and promote cultural diversity. The Parties therefore reaffirm their commitment to comply with these domestic laws or regulations or to propose to do so in order to encourage the establishment, acquisition, expansion or retention in their territory of an investment or of an investor,

HAVE DECIDED AS FOLLOWS:

## TITLE I

### OBJECTIVES

#### ARTICLE 1

##### Interim Agreement

This Agreement establishes an initial framework for an Economic Partnership Agreement (EPA).

By "initial framework", the Parties mean an Interim Agreement comprising, on the one hand, actual and enforceable commitments according to the provisions of this Agreement and, on the other hand, negotiations on incorporating additional elements in order to arrive at a full EPA in accordance with the Cotonou Agreement.

#### ARTICLE 2

##### General objectives and scope

The general objectives of this Agreement are to:

- (a) contribute to the reduction and eventual eradication of poverty by establishing a trade partnership consistent with the objective of sustainable development, the Millennium Development Goals and the Cotonou Agreement;

- (b) promote a regional economy in Central Africa that is more competitive and diversified, and stronger growth;
- (c) foster regional integration, economic cooperation and good governance in the Central African region;
- (d) promote the gradual integration of the Central Africa Party into the global economy, in accordance with its political choices and its development priorities;
- (e) improve the capacities of the Central Africa Party in terms of trade policy and trade-related issues;
- (f) establish and implement an effective, predictable and transparent regulatory framework for trade and investment in the Central African region, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of products and services, competitiveness and economic growth in the region;
- (g) strengthen existing relations between the Parties on the basis of solidarity and mutual interest. To this end, in line with the WTO obligations, the Agreement will enhance commercial and economic relations, support a new trading dynamic between the Parties by means of the progressive, asymmetrical liberalisation of trade between them and reinforce, broaden and deepen cooperation in all areas relevant to trade;
- (h) promote private-sector development and employment growth.

## ARTICLE 3

### Specific objectives

In accordance with Articles 34 and 35 of the Cotonou Agreement, the specific objectives of this Agreement are to:

- (a) establish a basis for the negotiation of an EPA which will help reduce poverty, promote regional integration, economic cooperation and good governance in Central Africa and increase Central Africa's production, export and supply capacities, as well as its ability to attract foreign investment and its capacities in terms of trade policy and trade-related issues;
- (b) foster the smooth and gradual integration of Central Africa into the global economy, in accordance with its political choices and its development priorities;
- (c) strengthen existing relations between the Parties on the basis of solidarity and mutual interest;
- (d) create an Agreement that is compatible with the rules of the WTO;



- (e) establish a basis for negotiating and implementing an effective, predictable and transparent regulatory framework for trade, investment, competition, intellectual property, public procurement and sustainable development in the Central African region, thus supporting the conditions for increasing investment and private-sector initiatives, and enhance capacity for the supply of goods and services, competitiveness and economic growth in the region;
- (f) provide a roadmap for negotiations on the areas referred to in paragraph (e) for which it was not possible to complete negotiations in 2007.

## TITLE II

### PARTNERSHIP FOR DEVELOPMENT

#### ARTICLE 4

##### Framework for capacity building in Central Africa

The Parties affirm their commitment to promote capacity building and economic modernisation in Central Africa using the various instruments at their disposal, for example by setting up an economic and institutional framework at national and regional levels that is conducive to growth in economic activity in Central Africa, by means of trade policy instruments and development cooperation instruments as set out in Article 7.

#### ARTICLE 5

##### Priority areas for capacity building and modernisation

1. The Central African Party, in partnership with the EC Party and by means of the cooperation instruments set out in Article 7, shall promote a quantitative and qualitative increase in the goods and services produced and exported by the Central African region, particularly in the following areas:

- (a) Development of basic regional infrastructure
  - Transport
  - Energy
  - Telecommunications

- (b) Agriculture and food safety
  - Agricultural production
  - Agro-industry
  - Fisheries
  - Stock farming
  - Aquaculture and fish stocks
  
- (c) Industry, diversification and competitiveness of economies
  - Modernisation of businesses
  - Industry
  - Standards and certification (sanitary and phytosanitary (SPS) measures, quality, zootechnical standards, etc.)
  
- (d) Strengthening of regional integration
  - Development of the regional common market
  - Taxation and customs
  
- (e) Improvement of the business environment
  - Harmonisation of national trade policies

2. In implementing this partnership, the Parties shall refer to the joint guidance document in Annex I to this Agreement.

3. In the implementation of this Agreement, the Parties affirm their commitment to promote the modernisation of the productive sectors in Central Africa affected by this Agreement, by means of the cooperation instruments set out in Article 7.

## ARTICLE 6

### Business environment

The Parties consider that the business environment is an essential vehicle for economic development, and that the provisions of this Agreement are therefore geared towards achieving this common objective. The signatory Central African States, which are also signatories of the OHADA Treaty (Organisation for the Harmonisation of Business Law in Africa), undertake to apply and implement the provisions of this Treaty effectively and without discrimination.

## ARTICLE 7

### Development finance cooperation

1. The provisions of the Cotonou Agreement which relate to economic and regional integration and cooperation shall be implemented in order to maximise the benefits provided for in this Agreement.

2. European Community<sup>1</sup> financing pertaining to development cooperation between the Central Africa Party and the European Community supporting the implementation of this Agreement shall be within the framework of the relevant rules and procedures provided for by the Cotonou Agreement, in particular the programming procedures of the European Development Fund (EDF), and within the framework of the relevant instruments financed by the General Budget of the European Union. In this context, supporting the implementation of this Agreement shall be one of the priorities.
3. The Member States of the European Community collectively undertake to support, by means of their respective development policies and instruments – including aid for trade – development activities for regional economic cooperation and for the implementation of this Agreement, at both national and regional levels, in accordance with the principles of effectiveness and complementarity of aid.
4. The Parties shall cooperate in order to facilitate the participation of other donors willing to support the efforts of the Central Africa Party to achieve the objectives of this Agreement.
5. The Parties recognise the usefulness of specific regional financing mechanisms which support the implementation of this Agreement, and will support the region's efforts in this direction.

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<sup>1</sup> Member States not included.

## ARTICLE 8

### Supporting the implementation of trade-related rules

The Parties agree that the implementation of trade-related rules, for which the areas of cooperation are detailed in the individual Chapters of this Agreement, shall help to achieve the objectives of this Agreement. Cooperation in this area shall be in accordance with the arrangements set out in Article 7.

## ARTICLE 9

### Financing of the partnership

1. The Parties agree on the creation of an EPA regional fund, set up by and for the Central African region, to coordinate support which will help to finance effectively the priority measures intended to build productive capacity in the Central African States, as indicated in Article 5, and the measures referred to in Article 10. The detailed rules for the operation and management of the EPA regional fund shall be decided by the region by the end of 2008. The EC Party shall use this period to complete its assessment of these rules.
2. The EPA regional fund shall be financed by resources secured by the Parties, for example contributions from EDF funds, contributions from European Union Member States and, potentially, contributions from other donors.

3. Notwithstanding paragraphs 1 and 2, the European Community Party undertakes to channel its support either via the financing mechanisms specific to the region or via those chosen by the countries signatory to this Interim Agreement, with due regard for the rules and procedures provided for in the Cotonou Agreement, and in accordance with the principles of aid effectiveness.
4. The Parties shall cooperate in order to facilitate contributions from other donors to the EPA regional fund.

## ARTICLE 10

### Cooperation on fiscal adjustment

1. The Parties recognise the challenges which the elimination or substantial reduction of the customs duties provided for in this Agreement may pose for signatory Central African States, and they agree to establish a dialogue and cooperation in this area.
2. In the light of the dismantling schedule approved by the Parties to this Agreement, the latter agree to establish an in-depth dialogue on the fiscal adjustment measures to be taken which could restore budget balance in the long term.

3. Further to paragraphs 1 and 2 of this Article, the Parties agree to cooperate, within the framework of Article 7, and undertake to implement technical and financial assistance measures in the following areas:

- (a) contribution to absorbing the net fiscal impact in full complementarity with the fiscal reforms;
- (b) support for fiscal reform together with dialogue in this area.

4. The Parties undertake to agree, within the EPA Committee and as soon as possible, on the methodology for estimating net fiscal impact. In this same context the Parties shall subsequently agree on the complementary measures and studies to be undertaken.

## ARTICLE 11

### Cooperation in international fora

The Parties shall endeavour to cooperate in all international fora where issues of interest to this partnership are discussed.

## ARTICLE 12

### Review of the partnership for development

The Parties agree to review in greater detail in 2008 the partnership for development established by this Title, including the details of its implementation.



## TITLE III

### TRADE REGIME FOR GOODS

#### CHAPTER 1

#### CUSTOMS DUTIES AND NON-TARIFF MEASURES

#### ARTICLE 13

##### Rules of origin

1. For the purposes of this Chapter, "originating" shall apply to goods that conform with the rules of origin in force on 1 January 2008 in the territories of the Parties.
2. A common reciprocal regime governing the rules of origin shall be annexed to this Agreement by the EPA Committee, and shall enter into force as of the date of provisional application of this Agreement.

3. Not later than three years after the date of this Agreement's entry into force, the Parties shall review the provisions in force governing the rules of origin, with a view to simplifying the concepts and methods used for the purpose of determining origin in the light of Central Africa's development goals. As part of this review, the Parties shall take into account technological development, production processes and all other factors including reforms under way in relation to rules of origin which could require amendments to the negotiated reciprocal regime. Any amendment or replacement shall be effected by decision of the EPA Committee.

## ARTICLE 14

### Customs duties

"Customs duties" shall mean duties or charges of any kind, including any form of surcharge or supplement, imposed on or in connection with the import or export of goods. These do not include:

- (a) charges equivalent to taxes or other internal charges imposed in accordance with Article 23, below, on national treatment;
- (b) antidumping, countervailing or safeguard measures applied in accordance with the provisions of the Chapter on trade defence instruments;
- (c) fees or other charges imposed in accordance with Article 18.

## ARTICLE 15

### Elimination of customs duties on exports

1. No new customs duties on exports shall be introduced in trade between the Parties, nor shall those already applied be increased, as of the date of this Agreement's entry into force.
2. However, in the event of a serious public finance problem or the need for greater environmental protection, the Central Africa Party may, after consultation with the EC Party, introduce customs duties on exports for a limited number of additional goods.
3. The EPA Committee shall undertake a regular evaluation in order to examine the impact and relevance of customs duties on exports applied under this Article.

## ARTICLE 16

### Movement of products

1. Products originating in the European Community or in the Central African region shall be assessed duties only once in the territory of the other Party.
2. For products originating in the European Community, the customs duty to be paid in accordance with this Agreement shall be levied on behalf of the signatory Central African State whose territory constitutes the place of consumption.

3. The Central Africa Party shall take all necessary measures to ensure the effective implementation of the provisions of this Article and to promote the free movement of goods in the signatory Central African States. The two Parties agree to cooperate in relation to this matter as per Articles 7 and 8. This cooperation shall be adapted according to the type of mechanism ultimately chosen by the Central African region.

4. The Parties agree to cooperate with a view to facilitating the movement of goods and simplifying customs procedures as provided for under Chapter 3 of Title III.

## ARTICLE 17

### Classification of products

The classification of products covered by this Agreement shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonised Commodity Description and Coding System ("HS").

## ARTICLE 18

### Fees and other charges

1. Fees and other charges referred to in Article 14(c) shall be limited in amount to the approximate cost of services rendered and shall not constitute indirect protection for domestic products or taxation of imports or exports for fiscal purposes. They shall be subject to specific tariffs corresponding to the approximate cost of services rendered and shall not be calculated on an *ad valorem* basis. The fees and other charges shall not be imposed for consular formalities, such as consular certificates and invoices (exhaustive list to be drawn up by the EPA Committee).
2. In order to promote regional integration and ensure clarity for economic operators, the Central Africa Party agrees to introduce, not later than 1 January 2013, standardised provisions relating to the area covered by this Article.

## ARTICLE 19

### More favourable treatment on the basis of economic integration agreements

1. With regard to the areas covered by this Chapter, the EC Party shall grant the Central Africa Party any more favourable treatment which could result from the EC Party becoming party to an economic integration agreement with third parties after this Agreement has been signed.

2. With regard to the areas covered by this Chapter, the EC Party shall grant the Central Africa Party any more favourable treatment which could result from the EC Party becoming party to an economic integration agreement with a major trading partner after this Agreement has been signed.
3. If the Central Africa Party has received substantially more favourable treatment from a major trading partner than that provided by the EC Party in an economic integration agreement concluded by the Central Africa Party with that same partner, the Parties shall enter into consultations and decide together on the implementation of the provisions of paragraph 2.
4. For the purposes of this Article, "economic integration agreement" shall mean an agreement which substantially liberalises trade and abolishes or eliminates discrimination between the Parties by eliminating existing discriminatory measures and/or prohibiting new or more discriminatory measures, either upon entry into force of this Agreement or on the basis of a reasonable time-frame.
5. For the purposes of this Article, "major trading partner" shall signify any developed country or any country accounting for more than 1 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2, or any group of countries acting individually, collectively or through an economic integration agreement accounting collectively for more than 1,5 % of world trade in the year before the entry into force of the economic integration agreement referred to in paragraph 2<sup>1</sup>.

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<sup>1</sup> For this calculation, official WTO data on the world's leading exporters of products (excluding intra-EU trade) shall be used.

6. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of one of the Parties being party to a regional economic integration agreement with a third party on the date of signature of this Agreement.

## ARTICLE 20

### Customs duties on products originating in the signatory Central African States

1. Products originating from the Central Africa Party shall be imported into the EC Party free of customs duties, with the exception of the products indicated, and under the conditions set out in Annex II.
2. No new customs duties shall be introduced in trade between the Parties, nor shall those already applied be increased.

## ARTICLE 21

### Customs duties on products originating in the European Community

1. For each product, the basic customs duty shall be that specified in Annex III.
2. No new customs duties shall be introduced in trade between the Parties, nor shall those specified in Annex III be increased.

3. Notwithstanding paragraph 2, in the context of introducing a common external tariff as of 1 January 2013 at the latest, and insofar as the general incidence of these duties is no higher than that of the duties specified in Annex III, Central Africa may revise the basic customs duties specified in Annex III which are applicable to products originating in the European Community. In that case, the EPA Committee shall modify Annex III accordingly.

4. Customs duties on imports of products defined as originating in the European Community and listed in Annex III under categories "1", "2" and "3" shall be definitively eliminated as per the table below. The tariff reduction percentages set out in the table below shall be applied either to the tariffs laid down in paragraph 1 or to any new tariffs laid down under the conditions of paragraph 3.

| Category | 1/01/2008 | 1/01/2009 | 1/01/2010 | 1/01/2011 | 1/01/2012 | 1/01/2013 | 1/01/2014 |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1        | 0 %       | 0 %       | 25 %      | 50 %      | 75 %      | 100 %     |           |
| 2        | 0 %       | 0 %       | 0 %       | 15 %      | 30 %      | 45 %      | 60 %      |
| 3        | 0 %       | 0 %       | 0 %       | 0 %       | 0 %       | 0 %       | 10 %      |

| Category | 1/01/2015 | 1/01/2016 | 1/01/2017 | 1/01/2018 | 1/01/2019 | 1/01/2020 | 1/01/2021 |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1        |           |           |           |           |           |           |           |
| 2        | 75 %      | 90 %      | 100 %     |           |           |           |           |
| 3        | 20 %      | 30 %      | 40 %      | 50 %      | 60 %      | 70 %      | 80 %      |

| Category | 1/01/2022 | 1/01/2023 |
|----------|-----------|-----------|
| 1        |           |           |
| 2        |           |           |
| 3        | 90 %      | 100 %     |



5. Imports of products originating in the European Community and listed in Annex III under category "5" shall comprise products for which customs duties are determined in accordance with the provisions of paragraphs 1 and 3 above; customs duties in this category shall be neither reduced nor eliminated.

6. In the event of serious difficulties in respect of imports of a given product, the schedule for tariff reduction and dismantling may be reviewed by the EPA Committee by common accord with a view to possibly extending the period of reduction or elimination. During a review of this kind, the calendar period for which the review has been requested may not be extended, for the product concerned, beyond the maximum transitional period for the reduction or elimination of tariffs provided for this same product. If the EPA Committee has not made a decision within 30 days of an application to review the timetable, the Central Africa Party may suspend the timetable provisionally for a period which may not exceed one year.

## ARTICLE 22

### Prohibition of quantitative restrictions

Upon entry into force of this Agreement, all prohibitions or restrictions on imports or exports affecting trade between the two Parties shall be eliminated, apart from the customs duties, taxes, fees and other charges referred to under Article 18 of this Chapter, whether made effective through quotas, import or export licenses or other measures. No new measures may be introduced. The provisions of this Article shall apply without prejudice to the provisions of the Chapter of this Agreement on trade defence instruments.

## ARTICLE 23

## National treatment on internal regulations and taxation

1. Imported products originating in the territory of the other Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like national products. Moreover, the Parties shall not otherwise apply internal taxes or other internal charges so as to afford protection to national production.
2. Imported products originating in the territory of the other Party shall be accorded treatment no less favourable than that accorded to like national products in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use. The provisions of this paragraph shall not prevent the application of differential internal transportation charges which are based exclusively on the economic operation of the means of transport and not on the origin of the product.
3. Neither Party shall establish or maintain any internal regulation relating to the mixture, processing or use of products in specified amounts or proportions which requires, directly or indirectly, that any specified amount or proportion of any product which is the subject of the regulation must be supplied from national sources. Moreover, neither Party shall otherwise apply internal quantitative regulations so as to afford protection to national production.

No internal quantitative regulation relating to the mixture, processing or use of products in specified amounts or proportions shall be applied in such a manner as to allocate any such amount or proportion among external sources of supply.

4. In accordance with Article III.8(b) of the General Agreement on Trade and Tariffs of 1994 (GATT 1994), the provisions of this Article shall not prevent the payment of subsidies exclusively to national producers, including payments derived from the proceeds of internal taxes or charges applied consistently with the provisions of this Article and subsidies effected through governmental purchases of national products.
5. The provisions of this Article shall not apply to laws, regulations, procedures or practices governing public procurement.
6. The provisions of this Article shall apply without prejudice to the provisions of the Chapter of this Agreement on trade defence instruments.

## ARTICLE 24

### Agricultural export subsidies

1. No Party or signatory Central African State may introduce new export subsidies or increase any existing subsidy of this nature on agricultural products destined for the territory of the other Party. With regard to existing subsidies, this paragraph shall not prohibit increases due to variations in the world prices of the products in question.

2. For any group of products, as defined in paragraph 3, which receive an export refund under EC legislation for the same basic product for which the Central Africa Party has undertaken to eliminate its tariffs, the EC Party undertakes to dismantle all existing subsidies for exports of this group of products – corresponding to the same basic product – to the territory of the Central Africa Party. In the context of this paragraph, the Parties shall hold consultations by 31 December 2008 in order to establish the details of this dismantling process.
3. This Article shall apply to products covered by Annex I of the WTO Agreement on Agriculture.
4. This Article shall be without prejudice to the application by the Central Africa Party of Article 9.4 of the WTO Agreement on Agriculture and Article 27 of WTO Agreement on Subsidies and Countervailing Measures.

## ARTICLE 25

### Food security

Should the implementation of this Agreement lead to problems with the availability of, or access to, the foodstuffs necessary to ensure food security, and where this situation gives rise or is likely to give rise to major difficulties for the Central Africa Party or a signatory Central African State, the Central Africa Party or this signatory Central African State may take appropriate measures in accordance with the procedures laid down in Article 31.

## ARTICLE 26

## Special provisions on administrative cooperation

1. The Parties agree that administrative cooperation is essential for the implementation and control of the preferential treatment granted under this Title and underline their commitment to tackle irregularities and fraud in customs and related matters.
2. Where one party obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned in accordance with this Article.
3. For the purposes of this Article, a failure to provide administrative cooperation shall be defined, *inter alia*, as:
  - (a) a recurrent failure to respect the obligation to verify the originating status of the product(s) concerned;
  - (b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
  - (c) a repeated refusal or undue delay in granting authorisation to conduct a cooperation mission to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

4. The application of a temporary suspension shall be subject to the following conditions:
- (a) The Party which obtains proof, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud shall without undue delay notify the EPA Committee of this proof together with the objective information and enter into consultations within the EPA Committee with a view to reaching a solution acceptable to both Parties, on the basis of all relevant information and objective findings.
  - (b) Where the Parties have entered into consultations in the EPA Committee as provided for above and have not been able to agree on an acceptable solution within three months of notification, the Party concerned may temporarily suspend the preferential treatment of the product(s) concerned. A temporary suspension shall be notified to the EPA Committee without undue delay.
  - (c) Temporary suspensions under this Article shall be limited to that necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six months, which may be renewed. The EPA Committee shall be notified of temporary suspensions immediately after their adoption. Such suspensions shall be the subject of periodic consultations within the EPA Committee, particularly with a view to their termination as soon as the conditions for their application no longer exist.

5. At the same time as the notification of the EPA Committee provided for in paragraph 4(a) of this Article, the Party concerned shall publish a notice to importers in its Official Journal or Gazette. This notice to importers shall indicate that, for the product concerned, proof has been obtained, based on objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud.

## ARTICLE 27

### Management of administrative errors

In case of error by the competent authorities in the management of preferential systems for exports, and in particular in the application of rules defining the concept of "originating" products and methods of administrative cooperation, where this error leads to consequences in terms of imports and exports the Party facing such consequences may request the EPA Committee to examine the possibility of adopting all appropriate measures with a view to resolving the situation.

## ARTICLE 28

### Cooperation

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- supporting the implementation of trade policy commitments arising from this Agreement;
- training/support in the interpretation and application of these rules.

## CHAPTER 2

### TRADE DEFENCE INSTRUMENTS

#### ARTICLE 29

##### Anti-dumping and countervailing measures

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent the EC Party or the signatory Central African States, individually or collectively, from adopting anti-dumping or countervailing measures in accordance with the relevant WTO Agreements. For the purposes of this Article, origin shall be determined in accordance with the Parties' non-preferential rules of origin.
2. Before imposing definitive anti-dumping or countervailing duties in respect of products from signatory Central African States, the EC Party shall consider the possibility of constructive remedies as provided for in the relevant WTO Agreements.
3. Where an anti-dumping or countervailing measure has been imposed on two signatory Central African States at least by a regional or sub-regional authority, there shall be one single instance of judicial review, including the stage of appeals.
4. Where anti-dumping or countervailing measures may be imposed on a regional or sub-regional basis and on a national basis, the Parties guarantee that these measures shall not be applied simultaneously to the same product by the regional or sub-regional authorities and the national authorities.



5. The EC Party shall notify the signatory Central African States of the receipt of a properly documented complaint before initiating any investigation.
6. The provisions of this Article shall be applicable in all investigations initiated after this Agreement enters into force.
7. The provisions of this Article shall not be subject to the dispute settlement provisions of this Agreement.

## ARTICLE 30

### Multilateral safeguard measures

1. Subject to the provisions of this Article, nothing in this Agreement shall be construed to prevent the signatory Central African States or the EC Party from adopting measures in accordance with Article XIX of the GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture. For the purposes of this Article, origin shall be determined in accordance with the Parties' non-preferential rules of origin.
2. Without prejudice to the provisions of paragraph 1, in the light of the overall development objectives of this Agreement and the small size of the economies of the signatory Central African States, the EC Party shall exclude imports from signatory Central African States from any measures taken pursuant to Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.

3. The provisions of paragraph 2 shall apply for a period of five years, beginning on the date on which this Agreement enters into force. Not later than 120 days before the end of this period, the EPA Committee shall review the implementation of these provisions in the light of the development needs of the signatory Central African States, with a view to determining whether to extend their application for a further period.
4. The provisions of paragraph 1 shall not be subject to the dispute settlement provisions of this Agreement.

## ARTICLE 31

### Bilateral safeguard measures

1. Without prejudice to the provisions of Article 30, after having examined alternative solutions, a Party may apply safeguard measures of limited duration which derogate from the provisions of Articles 20 and 21, under the conditions and in accordance with the procedures laid down in this Article.
2. Safeguard measures as referred to in paragraph 1 may be taken where a product originating in the territory of one Party is being imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:
  - (a) serious damage to the domestic industry producing like or directly competitive products in the territory of the importing Party, or
  - (b) disruption in a sector of the economy, particularly where this disruption gives rise to major social problems or difficulties which could seriously jeopardise the economic situation of the importing Party, or

(c) disruption in the markets of like or directly competitive agricultural products<sup>1</sup> or in the mechanisms regulating those markets.

3. The safeguard measures referred to in this Article shall not exceed what is necessary to remedy or prevent the serious damage or disruption, as defined in paragraphs 2 and 5(b). Those safeguard measures of the importing Party may only consist of one or more of the following:

- (a) the suspension of any further reduction of the applicable import duty provided for under this Agreement for the product concerned,
- (b) an increase in the customs duty on the product concerned to a level which does not exceed the customs duty applied to other WTO Members, and
- (c) the introduction of tariff quotas on the product concerned.

4. Without prejudice to the provisions of paragraphs 1, 2 and 3, where a product originating in one or more signatory Central African States is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c) to one or more of the EC Party's outermost regions, the EC Party may take surveillance or safeguard measures limited to the region or regions concerned in accordance with the procedures laid down in paragraphs 6 to 9.

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<sup>1</sup> For the purposes of this Article, agricultural products shall be those covered by Annex I of the WTO Agreement on Agriculture.

5. (a) Without prejudice to the provisions of paragraphs 1, 2 and 3, where a product originating in the EC Party is being imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations referred to under paragraph 2(a), (b) and (c) above to a signatory Central African State, this signatory Central African State may take surveillance or safeguard measures limited to its territory in accordance with the procedures laid down in paragraphs 6 to 9.
  - (b) A signatory Central African State may take safeguard measures where a product originating in the EC Party, following the reduction of customs duties, is being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disruption to an infant industry producing like or directly competitive products. This clause shall be applicable for a period of fifteen years from the date on which this Agreement enters into force. Measures must be taken in accordance with the provisions of paragraphs 6 to 9.
6. (a) The safeguard measures referred to in this Article shall be maintained only for such time as is necessary to prevent or remedy the serious damage or disruption as defined in paragraphs 2, 4 and 5 above.

- (b) The safeguard measures referred to in this Article shall be applied for a period not exceeding two years. Where the circumstances warranting the imposition of safeguard measures continue to exist, such measures may be extended for a further period of no more than two years. Where the signatory Central African States or a signatory Central African State applies a safeguard measure, or where the EC Party takes safeguard measures limited to the territory of one or more of its outermost regions, such measures may nevertheless be applied for a period not exceeding four years and, where the circumstances warranting the imposition of safeguard measures continue to exist, be extended for a further maximum period of four years.
- (c) The safeguard measures referred to in this Article which exceed one year shall have a clear timetable for being phased out by the end of the set period, at the latest.
- (d) No safeguard measure referred to in this Article shall be applied to a product that has previously been subject to such a measure for a period of at least one year since the expiry of the measure.

7. For the implementation of paragraph 1 to 6, the following provisions shall apply:

- (a) Where a Party is of the opinion that one of the circumstances referred to in paragraphs 2, 4 and/or 5 exists, it shall immediately refer the matter to the EPA Committee.
- (b) The EPA Committee may make recommendations to remedy the circumstances which have arisen. If the EPA Committee has not made recommendations to remedy the circumstances, or if a satisfactory solution has not been reached within 30 days of the matter being referred, the importing Party may adopt the appropriate measures to remedy the situation in accordance with this Article.

- (c) Before taking any measure provided for in this Article or, in the cases to which paragraph 8 applies, the Party concerned shall, as soon as possible, supply the EPA Committee with all information required for a thorough examination of the situation, with a view to seeking a solution acceptable to the Parties concerned.
- (d) In selecting safeguard measures, priority must be given to those which solve the problem rapidly and effectively and disturb the functioning of this Agreement as little as possible.
- (e) All safeguard measures taken in accordance with this Article shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their termination as soon as circumstances permit.

8. Where exceptional circumstances require immediate measures, the importing Party concerned, whether the EC Party, the signatory Central African States or a signatory Central African State, may take the measures provided for in paragraphs 3, 4 and/or 5 on a provisional basis without complying with the requirements of paragraph 7. Such action may be taken for a maximum period of 180 days where measures are taken by the EC Party and 200 days where measures are taken by the signatory Central African States or a signatory Central African State, or where measures taken by the EC Party are limited to the territory of one or more of its outermost regions. The duration of any such provisional measure shall be counted as part of the period of duration of the measures and of any extension as referred to in paragraph 6. When taking such provisional measures, the interests of all stakeholders shall be taken into account. The importing Party concerned shall inform the other Party and shall refer the matter to the EPA Committee for examination.

9. If an importing Party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the EPA Committee without delay.

10. The WTO Agreement shall not be invoked to prevent a Party from adopting safeguard measures in accordance with the provisions of this Article.

### CHAPTER 3

#### CUSTOMS AND TRADE FACILITATION

#### ARTICLE 32

##### Objectives

1. The Parties acknowledge the importance of customs and of trade facilitation in the evolving global trading environment. The Parties agree to increase cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective controls and facilitation of trade, and help promote the development and regional integration of the EPA signatory countries.

2. The Parties agree that legitimate public policy objectives, including those relating to security and the prevention of fraud, shall not be compromised in any way.

## ARTICLE 33

## Customs and administrative cooperation

1. In order to ensure compliance with the provisions of this Agreement and effectively respond to the objectives laid down in Article 32, the Parties shall:

- (a) exchange information concerning customs legislation, regulations and procedures;
- (b) develop joint initiatives relating to import, export and transit procedures, and initiatives designed to provide an effective service for the business community;
- (c) cooperate on the automation of customs and trade procedures, and adopt, for the purpose of information exchange, the Customs Data Model of the World Customs Organisation (WCO);
- (d) cooperate in the planning and implementation of assistance with a view to facilitating customs reforms and implementing trade facilitation; and
- (e) encourage consultations and cooperation between all bodies concerned with international trade.

2. Notwithstanding paragraph 1, the Parties' customs administrations shall provide mutual administrative assistance in accordance with the provisions of the Protocol on Mutual Administrative Assistance in Customs Matters. As of 2008, the EPA Committee shall make any amendments which it considers necessary to Protocol 1 by consensus.



## ARTICLE 34

## Terms of cooperation

1. The Parties recognise the importance of cooperation as regards customs and trade facilitation measures for the implementation of this Agreement.
2. In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas, *inter alia*:
  - (a) the application of modern customs techniques, including risk analysis and risk management, binding information, simplified procedures for imports and exports of products, subsequent verifications and company audit methods;
  - (b) the introduction of procedures which reflect where possible the international instruments and standards applicable in the field of customs and trade, including WTO rules on customs valuation and WCO instruments and standards, *inter alia* the International Convention on the Simplification and Harmonisation of Customs Procedures, concluded at Kyoto on 18 May 1973, and revised at Brussels on 26 June 1999 (the "revised Kyoto Convention") and the WCO Framework of Standards to Secure and Facilitate Global Trade; and
  - (c) the computerisation of customs and trade procedures.

## ARTICLE 35

## Customs and trade standards

1. The Parties agree that their legislation, regulations and procedures, in the fields of customs and international trade, shall be based on:
  - (a) international standards and instruments, including the revised Kyoto Convention, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO Customs Data Model and the International Convention on the Harmonised Commodity Description and Coding System ("HS");
  - (b) the introduction of a single administrative document, or an electronic equivalent, for the purpose of establishing customs declarations at the import and export stages;
  - (c) modern customs techniques, including risk analysis and risk management, simplified procedures for imports and exports of products, subsequent verifications and company audit methods. Procedures should be transparent, efficient and simplified, in order to reduce costs and increase predictability for economic operators, including small and medium-sized enterprises;
  - (d) non-discrimination in terms of requirements and procedures concerning imports, exports and products in transit, although it shall be accepted that consignments may be treated differently in accordance with objective risk management criteria;
  - (e) regulations and procedures containing binding information, particularly on tariff classification, and origin;

- (f) simplified procedures for authorised traders;
  - (g) the gradual development of information systems to facilitate the electronic exchange of data between traders, customs administrations and other bodies involved;
  - (h) the facilitation of transit movements;
  - (i) rules ensuring that penalties imposed for minor breaches of customs regulations or the requirements of international trade procedures are proportionate and non-discriminatory and that their application does not result in unwarranted delays;
  - (j) regular evaluation of the system of mandatory use of customs brokers in order to improve performance and efficiency, and if necessary move towards the elimination of this system;
2. The system of mandatory pre-shipment inspections of products shall be the subject of negotiations within the negotiations on a full EPA.
3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:

- (a) take the necessary measures, based on the relevant international recommendations, to simplify and standardise the data and documentation required by customs and the other institutions involved with international trade;
- (b) simplify administrative formalities and requirements wherever possible in order to reduce the time needed for clearance, release and removal of products;
- (c) implement effective, prompt and non-discriminatory procedures enabling the right of appeal against rulings, decisions and actions by customs and other administrations which affect imports, exports or goods in transit. Procedures for appeal shall be easily accessible and any costs shall be reasonable and not in excess of the costs necessary to process them;
- (d) ensure that the highest standards of integrity are maintained by applying measures in line with the principles of the relevant international instruments and conventions.

## ARTICLE 36

### Transit of products

1. The Parties shall ensure freedom of transit through their territory via the route most convenient for transit. Any restrictions, controls or requirements must be non-discriminatory, proportionate and applied uniformly.

2. Without prejudice to legitimate customs control, the Parties shall accord to products in transit from the territory of one Party treatment not less favourable than that accorded to domestic products, in particular with respect to exports and imports and their movement.
3. The Parties shall operate bonded transport regimes that allow the transit of products without payment of duties or other charges, subject to the provision of an appropriate guarantee.
4. The Parties shall promote and implement regional transit arrangements.
5. The Parties shall use international standards and instruments relevant to transit.
6. The Parties shall ensure cooperation and coordination across all relevant agencies in their territories to facilitate traffic in transit and promote cross-border cooperation.

## ARTICLE 37

### Relations with the business community

The Parties agree:

- (a) to ensure that all information on legislation, regulations, procedures and required documents, duties and taxes, fees and other charges may be made publicly available, where possible electronically;

- (b) on the need for regular consultations with the business community on the drafting of texts related to customs and international trade issues. To this end, appropriate mechanisms for regular consultation shall be put in place by the Parties;
- (c) that a sufficient period of time must elapse between the publication and entry into force of any legislation, procedure, duty or charge, whether new or amended.

The Parties shall make publicly available relevant notices of an administrative nature, including agency requirements, procedures, opening hours and operating procedures for customs offices at entry and/or exit points, and contact or information points;

- (d) to foster cooperation between operators and relevant administrations via the use of non-arbitrary and accessible procedures, such as memoranda of understanding based on the protocols promulgated by the WCO;
- (e) to ensure that administrations' requirements in terms of international trade continue to meet the needs of the business community, follow best practices, and remain as unrestrictive to trade as possible.

## ARTICLE 38

### Customs valuation

1. Article VII of the GATT (1994) and the WTO Agreement on the implementation of Article VII of the GATT (1994) shall govern customs valuation rules applied to reciprocal trade between the Parties.
2. The Parties shall cooperate with a view to achieving a common approach to issues relating to customs valuation, including problems relating to transfer pricing.

## ARTICLE 39

### Regional integration in Central Africa

In taking forward customs reforms, and in order to facilitate trade, the Parties shall promote regional integration, including in terms of developing standardised:

- requirements,
- documentation,
- data requirements,
- procedures,
- authorised trader schemes,
- border procedures and opening hours,
- transit requirements, bonded transport and guarantee schemes.

This should involve close cooperation between all relevant agencies and be based, wherever possible, on the use of relevant international standards.

## CHAPTER 4

### TECHNICAL BARRIERS TO TRADE, AND SANITARY AND PHYTOSANITARY MEASURES

#### ARTICLE 40

##### Objectives

The objectives of this Chapter are to facilitate trade in products between the Parties while increasing the capacity of the Parties to identify, prevent and eliminate obstacles to trade as a result of technical regulations, standards and conformity assessment procedures applied by either Party, and increasing the capacity of the Parties to protect plants, animals and public health.



## ARTICLE 41

### Multilateral obligations and general background

1. The Parties reaffirm their rights and obligations under the WTO Agreement, and in particular the WTO Agreements on the Application of Sanitary and Phytosanitary Measures (SPS Agreement) and on Technical Barriers to Trade (TBT Agreement). The Parties which are not members of the WTO also confirm their commitment to comply with the obligations set out in the SPS and TBT Agreements with regard to all matters concerning relations between the Parties.
2. The Parties reaffirm their commitment to improve public health in the territories of the signatory Central African States, in particular by strengthening their capacity to identify unsafe products, pursuant to Article 47.
3. These commitments, rights and obligations shall inform the activities of the Parties under this Chapter.

## ARTICLE 42

### Scope and definitions

1. This Chapter shall apply to those measures within the scope of the WTO TBT and SPS Agreements.
2. Unless specified otherwise, for the purposes of this Chapter, the definitions of the SPS and TBT Agreements, CODEX Alimentarius, the International Plant Protection Convention and the World Organisation for Animal Health shall apply, also for all references to "products" in this Chapter.

## ARTICLE 43

### Competent authorities

With regard to SPS measures, the authorities in the EC Party and the signatory Central African States which are responsible for the implementation of the measures referred to in this Chapter are described in Appendix II.

The Parties shall inform each other in a timely manner of any significant changes to the competent authorities listed in Appendix II. The EPA Committee shall adopt any necessary amendment of Appendix II.

## ARTICLE 44

## Zoning

When defining import conditions, the Parties may, on a case-by-case basis, propose and identify zones with a defined sanitary or phytosanitary status, taking account of international standards.

## ARTICLE 45

## Transparency of trade conditions and information exchange

1. The Parties shall inform each other of any changes to their legal and administrative import requirements for products (including products of animals and/or vegetable origin).
2. The Parties reconfirm their obligations under the WTO SPS and TBT Agreements to inform each other of changes to the relevant standards or technical regulations through the mechanisms established under those Agreements.
3. The Parties shall also directly exchange information on other topics agreed by both Parties to be of potential importance for their trade relations, as and when necessary.
4. The Parties agree to collaborate in epidemiological surveillance on animal disease. Also in the domain of plant health, the Parties shall exchange information on the occurrence of pests of known and immediate danger to the other Party.

## ARTICLE 46

### Regional integration

1. The Central Africa Party undertakes to harmonise the standards and other measures within the scope of this Chapter at regional level within four years of this Agreement's entry into force.
2. With a view to facilitating trade between the Parties and in conformity with Article 40, the signatory Central African States agree on the need to harmonise import conditions applicable to products originating in the territory of the EC Party when these products enter a signatory Central African State. Where national import conditions already exist at the time of this Agreement's entry into force, and pending the introduction of harmonised import conditions, the existing import conditions shall be implemented by the signatory Central African States on the basis that a product from the EC Party legally placed on the market of a signatory Central African State may also be legally placed on the market of all other signatory Central African States without any further restriction or administrative requirement.

## ARTICLE 47

## Capacity-building and technical assistance

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) For products referred to in Appendix IA, the Parties agree to cooperate with a view to strengthening both regional integration within the signatory Central African States and control capacity in accordance with the objectives of this Agreement, and in such a manner as to facilitate trade between the signatory Central African States.
- (b) For the products referred to in Appendix IB, the Parties agree to cooperate with a view to improving the competitiveness and quality of their products.

## CHAPTER 5

### FORESTRY GOVERNANCE AND TRADE IN TIMBER AND FOREST PRODUCTS

#### ARTICLE 48

##### Definitions

Unless specified otherwise, for the purposes of this Chapter the description "forest products" shall also include non-timber forest products and their derivatives.

#### ARTICLE 49

##### Scope

The provisions of this Chapter shall apply to trade in timber and forest products originating in Central Africa and to the sustainable management of the forests from which these products are extracted.

## ARTICLE 50

## Trade in timber, non-timber forest products and derivatives

1. The Parties shall work together to facilitate trade between the EC Party and the Central Africa Party in timber and forest products which come from objectively verifiable legal sources and help to achieve sustainable development. The Parties agree to:
  - (a) implement measures to increase market confidence regarding the origin of forest products, particularly their legal and/or sustainable origin. These measures may include systems to improve the traceability of timber and forest products sold both within Central Africa and between the Central Africa Party and the EC Party;
  - (b) put in place an audit and surveillance system that is independent of the control chain.
2. The Parties shall explore possible ways of improving commercial opportunities for timber and forest products with a legal or sustainable origin in Central Africa on the market of the EC Party. These measures may include, *inter alia*, stronger public procurement policies, measures to raise consumer awareness, measures to promote the processing of forest products in Central Africa, and activities and initiatives in association with private-sector operators.
3. The Parties undertake to develop non-discriminatory policies and/or legislation within the scope of this Chapter; they also undertake to ensure the effective and non-discriminatory implementation of these policies and/or legislation, in accordance with WTO provisions.

## ARTICLE 51

### Regional integration

1. The Central Africa Party undertakes to build and implement a regional framework to govern trade in timber and forest products originating in Central Africa, including the appropriate cooperation mechanisms and legislation to ensure that it is applied and implemented effectively.
2. The Central Africa Party shall develop protocols and/or guidelines for cooperation between the competent authorities in Central Africa which are responsible for implementation, to ensure that intra-regional trade in timber and forest products from Central Africa come from objectively verifiable legal sources.

## ARTICLE 52

### Capacity-building and technical assistance

In accordance with the provisions of Article 7, the Parties agree to cooperate in the following areas *inter alia*:

- (a) facilitating assistance with a view to strengthening regional integration, for example the implementation of the Treaty on the Conservation and Sustainable Management of Forests in Central Africa (COMIFAC) and the Sub-regional Convergence Plan, and with a view to building capacity in order to fulfil the commitments set out in this Chapter;



- (b) supporting public and private commercial initiatives, particularly in terms of exports to the market of the EC Party, for local processing of timber and forest products originating in Central Africa which come from objectively verifiable legal sources and help to achieve sustainable development.

## ARTICLE 53

### Other agreements

Without prejudice to the provisions of this Chapter, trade in timber and forest products shall be governed in line with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and any voluntary partnership agreements to which signatory Central African States might adhere individually or collectively with the European Community under the European Union's action plan on forest law enforcement, governance and trade (FLEGT).

## TITLE IV

### ESTABLISHMENT, TRADE IN SERVICES AND E-COMMERCE

#### ARTICLE 54

##### Framework

1. The Parties reaffirm their respective commitments under the General Agreement on Trade in Services.
2. The Parties undertake to extend the scope of this Agreement, not later than 1 January 2009, by negotiating the necessary provisions for the gradual, asymmetrical and reciprocal liberalisation of establishment and trade in services.

#### ARTICLE 55

##### Cooperation

The Parties, recognising that strengthening trade capacity can support the development of economic activities, particularly in the services sectors, and strengthen their regulatory framework, reaffirm their respective obligations arising from the Cotonou Agreement, in particular Articles 34 to 39, 41 to 43, 45 and 74 to 78.

## TITLE V

### TRADE-RELATED RULES

#### CHAPTER 1

#### CURRENT PAYMENTS AND CAPITAL MOVEMENTS

#### ARTICLE 56

##### Continuation of negotiations on current payments and movement of capital

1. The Parties recognise the need to guarantee that cross-border flows of the funds necessary for the liberalisation of trade in products and services, and for investments by one of the Parties in the region of the other Party, cannot be restricted or prevented by one of the Parties. Any obstacle to these flows would be contrary to the objectives of liberalisation, given that trade or investment, although itself permissible, could not give rise to payment or financing from abroad.

2. To achieve this objective, the Parties undertake to conclude negotiations by 1 January 2009 on a series of issues related to the following:
- (a) liberalisation of flows of funds relating to trade in products and services, known as "current payments";
  - (b) liberalisation of flows of funds relating to "investments", known as "movements of capital relating to investments", including repatriation of investments and profits;
  - (c) a safeguard clause, granting a short-term derogation from freedom of capital movement, on grounds of serious difficulties as regards monetary situation or balance of payments;
  - (d) a development clause, providing for the liberalisation of other types of capital movements not related to investment.

## CHAPTER 2

### COMPETITION

#### ARTICLE 57

##### Continuation of negotiations on competition

1. The Parties recognise the importance of free and undistorted competition in their trade relations and the fact that certain anti-competitive practices may restrict trade between the Parties and thus hinder the achievement of the objectives of this Agreement.
2. The Parties therefore agree to take part in the negotiations on a chapter on competition in the EPA, which will include the following in particular:
  - (a) anti-competitive practices which are considered incompatible with the proper functioning of this Agreement, insofar as they can affect trade between the Parties;
  - (b) provisions on the effective implementation of competition rules and policies and of regional policies in Central Africa which govern the anti-competitive practices identified in accordance with paragraph 2(a);
  - (c) provisions on technical assistance by independent experts to ensure that the Chapter's objectives are achieved and that Central Africa's competition policies are properly implemented at regional level.

3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.
4. The negotiations on the competition chapter shall be concluded by 1 January 2009.

### CHAPTER 3

## INTELLECTUAL PROPERTY

### ARTICLE 58

#### Continuation of negotiations on intellectual property

1. The Parties reaffirm their rights and obligations arising from the Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPs), and recognise the need to ensure an adequate and effective level of protection of intellectual, industrial and commercial property rights, and other rights covered by the TRIPs Agreement, in line with international standards and with a view to reducing distortions and impediments to bilateral trade.
2. With due regard for the powers transferred to the African Intellectual Property Organisation (OAPI), the Parties undertake to conclude negotiations by 1 January 2009 on a series of commitments regarding intellectual property rights.

3. The Parties also agree to strengthen their cooperation in the area of intellectual property rights. Such cooperation shall be directed at supporting the implementation of each Party's commitments and shall extend to the following areas *inter alia*:

- (a) reinforcement of regional integration initiatives in Central Africa with a view to improving regional regulatory capacity, regional laws and regulations;
- (b) prevention of the abuse of such rights by right-holders and the infringement of such rights by competitors;
- (c) support in the preparation of national laws and regulations in Central Africa for the protection and enforcement of intellectual property rights.

4. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.

5. In conducting the negotiations, the different levels of development in the signatory Central African States should be taken into account.

## CHAPTER 4

### PUBLIC PROCUREMENT

#### ARTICLE 59

##### Continuation of negotiations on public procurement

1. The Parties recognise the contribution of transparent and competitive tendering to economic development. They therefore agree to negotiate the gradual and mutual opening of their public procurement markets, while recognising their different levels of development, under the conditions set out in paragraph 3.
  
2. To achieve this objective, the Parties shall conclude negotiations by 1 January 2009 on a set of potential commitments on procurement, which shall include in particular the following:
  - (a) transparent and non-discriminatory rules, procedures and principles to be applied;
  - (b) lists of the products covered and the thresholds applied;
  - (c) effective challenge procedures;
  - (d) measures to support capacities to implement these commitments, including making use of opportunities created by information technologies.



3. The negotiations shall be based on a two-step approach, first applying the rules in the context of regional integration in Central Africa and, after a transition period to be determined jointly, applying the rules bilaterally.
  
4. In conducting the negotiations, the EC Party shall take into account the development, financial and trade needs of the signatory Central African States, which may take the form of the following measures in the interest of special and differential treatment:
  - (a) appropriate implementation periods, where required, to bring government procurement measures into line with any specific procedural requirements;
  
  - (b) adoption or retention of transitional measures such as a price preference programme or offset, in accordance with a phasing-out schedule.

## CHAPTER 5

### SUSTAINABLE DEVELOPMENT

#### ARTICLE 60

##### Continuation of negotiations on sustainable development

1. The Parties recognise that sustainable development is an overall objective of the EPA. They therefore agree to ensure that sustainability considerations are reflected in all titles of the EPA and to draft specific chapters covering environmental and social issues.
2. To achieve this objective, the Parties shall conclude negotiations by 1 January 2009 on a set of potential commitments on sustainable development, which shall include in particular the following:
  - (a) level of protection and right to regulate;
  - (b) regional integration in Central Africa, use of international environmental standards and of the International Labour Organisation and promotion of decent work;
  - (c) upholding levels of protection;
  - (d) consultation and monitoring procedures.

3. In conducting the negotiations, the EC Party shall take into account the development needs of the signatory Central African States, which may take the form of provisions on cooperation in this field.

## CHAPTER 6

### PROTECTION OF PERSONAL DATA

#### ARTICLE 61

##### Overall objective

The Parties, recognising:

- (a) their common interest in protecting the fundamental rights and freedoms of natural persons, and in particular their right to privacy, with respect to the processing of personal data;
- (b) the importance of maintaining effective data protection regimes as a means of protecting the interests of consumers, stimulating investor confidence and facilitating cross-border flows of personal data;

- (c) the need to collect and process personal data in a transparent and fair manner, with due respect accorded to the data subject, agree to establish appropriate legal and regulatory regimes, and the appropriate administrative capacity to implement them, including independent supervisory authorities, in order to ensure an adequate level of protection of individuals with regard to the processing of personal data, in line with the highest international standards<sup>1</sup>.

## ARTICLE 62

### Definitions

For the purposes of this Chapter:

- (a) "personal data" shall mean any information relating to an identified or identifiable natural person (data subject);
- (b) "processing of personal data" shall mean any operation or set of operations which is performed upon personal data, such as collection, recording, organisation, storage, alteration, retrieval, consultation, use, disclosure, combination, blocking, erasure or destruction, as well as transfers of personal data across national borders;

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<sup>1</sup> Standards to be taken into account include the following international instruments:

- (i) Guidelines on computerised personal data files, as amended by the United Nations General Assembly on 20 November 1990.
- (ii) Recommendation of the OECD Council of 23 September 1980 concerning guidelines governing the protection of privacy and trans-border flows of personal data.

- (c) "data controller" shall mean the natural or legal person, authority or any other body which determines the purposes and means of the processing of personal data.

## ARTICLE 63

### Principles and general rules

The Parties agree that the legal and regulatory regimes and administrative capacity to be established shall, at a minimum, include the following content principles and enforcement mechanisms:

- (a) Content principles
- (i) The purpose limitation principle – data should be processed for a specific purpose and subsequently used or further communicated only insofar as this is not incompatible with the purpose of the transfer. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests.
  - (ii) The data quality and proportionality principle – data should be accurate and, where necessary, kept up to date. The data should be adequate, relevant and not excessive in relation to the purposes for which they are transferred or further processed.

- (iii) The transparency principle – individuals should be provided with information as to the purpose of the processing and the identity of the data controller in the third country, and other information insofar as this is necessary to ensure fairness. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests.
- (iv) The security principle – the data controller should take technical and organisational security measures that are appropriate to the risks presented by the processing. Any person acting under the authority of the data controller, including a processor, must not process data except on instructions from the controller.
- (v) The rights of access, rectification and opposition – the data subject should have the right to obtain a copy of all data relating to him/her that are processed, and the right to rectify those data where they are shown to be inaccurate. In certain situations he/she should also be able to object to the processing of the data relating to him/her. The only exemptions to these rights should be those provided for in legislation and necessary in a democratic society for the protection of important public interests.
- (vi) Restrictions on onward transfers – as a matter of principle, further transfers of the personal data by the recipient of the original data transfer should be permitted only where the second recipient (i.e. the recipient of the onward transfer) is also subject to rules affording an adequate level of protection.

(vii) Sensitive data – where special categories of data are involved, revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade-union membership, data concerning health and sex, and data relating to offences, criminal convictions or security measures, additional safeguards should be in place.

(b) Enforcement mechanisms

Appropriate mechanisms should be in place to ensure that the following objectives are achieved:

- (i) to ensure a good level of compliance with the rules, including a high degree of awareness among data controllers of their obligations, and among data subjects of their rights and the means of exercising them; the existence of effective and dissuasive sanctions; and systems of verification by authorities, auditors or independent data protection officials;
- (ii) to provide support and help to individual data subjects in the exercise of their rights, which they must be able to enforce rapidly and effectively, and without prohibitive cost, including through an appropriate institutional mechanism allowing independent investigation of complaints;
- (iii) to provide appropriate redress to the injured party where rules are not complied with, allowing compensation to be paid and sanctions imposed where appropriate.

## ARTICLE 64

### Consistency with international commitments

1. The Parties shall keep each other informed, via the EPA Committee, of the multilateral commitments and agreements with third countries in which they may participate, or of any obligation by which they may be bound and which could be relevant to the application of this Chapter, and in particular of any agreement providing for the processing of personal data, such as personal data being collected, stored or accessed by third parties or transferred to third parties.
2. The Parties may request consultations to discuss any matter which may arise.

## ARTICLE 65

### Cooperation

The Parties acknowledge the importance of cooperation in order to facilitate the development of appropriate legislative, judicial and institutional frameworks and to ensure an adequate level of protection of personal data that is consistent with the objectives and principles contained in this Chapter.



## TITLE VI

### DISPUTE AVOIDANCE AND SETTLEMENT

#### CHAPTER 1

#### OBJECTIVE AND SCOPE

##### ARTICLE 66

###### Objective

The objective of this Title is to avoid and settle any dispute between the Parties with a view to arriving, where possible, at a mutually agreed solution.

##### ARTICLE 67

###### Scope

1. This Title shall apply to any dispute relating to the interpretation or application of this Agreement, except where specifically provided otherwise.
2. Notwithstanding paragraph 1, the procedure provided for in Article 98 of the Cotonou Agreement shall be applicable in the case of disputes relating to development finance cooperation as defined in the Cotonou Agreement.

## CHAPTER 2

### CONSULTATIONS AND MEDIATION

#### ARTICLE 68

##### Consultations

1. The Parties shall endeavour to resolve disputes under this Agreement by entering into good faith consultations with the aim of reaching a mutually acceptable solution.
2. A Party seeking consultations shall do so by means of a written request to the other Party, copied to the EPA Committee, identifying the measure at issue and the provisions of the Agreement with which it considers the measure not to be in conformity.
3. The consultations shall be held within 40 days of the date on which the request is submitted. The consultations shall be deemed concluded within 60 days of the date of submission of the request unless both Parties agree to continue. All information disclosed during the consultations shall remain confidential.
4. Consultations on matters of urgency, including those regarding perishable or seasonal goods, shall be held within 15 days of the date of submission of the request, and shall be deemed concluded within 30 days of the date of submission of the request.

5. If consultations are not held within the time limits laid down in paragraph 3 or paragraph 4 respectively, or if consultations have been concluded and no agreement has been reached on a mutually agreed solution, the complaining Party may request that an arbitration panel be established in accordance with Article 70.

## ARTICLE 69

### Mediation

1. If consultations fail to produce a mutually agreed solution, the Parties may, by agreement, seek recourse to a mediator. Unless the Parties agree otherwise, the terms of reference for the mediation shall be the matter referred to in the request for consultations.
2. Unless the Parties agree on a mediator within 15 days of submission of the mediation request, the EPA Committee shall select by lot a mediator from the pool of individuals who are on the list referred to in Article 85 and are not nationals of either Party. The selection shall be made within 20 days of submission of the mediation request and in the presence of a representative of each Party. The mediator shall convene a meeting with the Parties no later than 30 days after being selected. The mediator shall receive the submissions of each Party no later than 15 days before the meeting and communicate an opinion no later than 45 days after having been selected.
3. The mediator's opinion may include recommendations on how to resolve the dispute in accordance with the provisions of this Agreement. The mediator's opinion is non-binding.

4. The Parties may agree to amend the time limits referred to in paragraph 2. The mediator may also decide to amend these time limits at the request of any of the Parties or on his own initiative, based on the particular difficulties experienced by the Party concerned or the complexity of the case.

5. The mediation proceedings, and in particular all information disclosed and positions taken by the Parties during these proceedings, shall remain confidential.

## CHAPTER 3

### PROCEDURES FOR THE SETTLEMENT OF DISPUTES

#### SECTION I

#### ARBITRATION PROCEDURE

#### ARTICLE 70

##### Initiation of the arbitration procedure

1. Where the Parties have failed to resolve the dispute by recourse to consultations as provided for in Article 68, or by recourse to mediation as provided for in Article 69, the complaining Party may request that an arbitration panel be established.

2. A request for the establishment of an arbitration panel shall be addressed in writing to the Party which is the subject of the complaint and to the EPA Committee. The complaining Party shall identify in its request the specific measures at issue, and it shall explain how such measures constitute a breach of the provisions referred to in Article 67.

## ARTICLE 71

### Establishment of an arbitration panel

1. An arbitration panel shall be composed of three arbitrators.
2. Within 10 days of the date on which the request for the establishment of an arbitration panel is submitted, the Parties shall consult each other in order to reach an agreement on the composition of the arbitration panel.
3. In the event that the Parties are unable to agree on the panel's composition within the time limit laid down in paragraph 2, either Party may request that the chairperson of the EPA Committee, or his or her delegate, select all three members by lot from the list drawn up under Article 85: one from among the individuals proposed by the complaining Party, one from among the individuals proposed by the Party complained against and one from among the individuals selected by both Parties to act as chairperson. Where the Parties agree on one or more of the members of the arbitration panel, any remaining members shall be selected by the same procedure.

4. The chairperson of the EPA Committee, or his or her delegate, shall select the arbitrators within five days of the request referred to in paragraph 3 being submitted by either Party and in the presence of a representative of each Party.

5. The date of establishment of the arbitration panel shall be the date on which the three arbitrators are selected.

## ARTICLE 72

### Interim report by the panel

The arbitration panel shall submit to the Parties an interim report containing both the descriptive sections and the panel's findings and conclusions, as a general rule not later than 120 days from the date of establishment of the arbitration panel. Any Party may submit written comments to the arbitration panel on specific aspects of its interim report within 15 days of submission of the report.

## ARTICLE 73

### Arbitration panel ruling

1. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 150 days from the date on which the arbitration panel is established. Where it considers that this deadline cannot be met, the chairperson of the arbitration panel shall notify the Parties and the EPA Committee in writing, stating the reasons for the delay and the date on which the panel plans to conclude its work. Under no circumstances should the ruling be notified later than 180 days from the date of establishment of the arbitration panel.

2. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall make every effort to issue its ruling within 75 days of the date of its establishment. Under no circumstance should it take longer than 90 days from the date of its establishment to issue the ruling. The arbitration panel may give a preliminary ruling within ten days of its establishment on whether it deems the case to be urgent.
  
3. Either Party may ask an arbitration panel to make recommendations on how the Party complained against could comply.

## SECTION II

### Compliance

#### ARTICLE 74

##### Compliance with the arbitration panel ruling

Each Party or, as appropriate, the signatory Central African States, shall take any measure necessary to implement the arbitration panel ruling, and the Parties shall endeavour to agree on a deadline for compliance with the ruling.

## ARTICLE 75

### Reasonable period of time for compliance

1. No later than 30 days after the Parties have been notified of the arbitration panel ruling, the Party complained against shall notify the complaining Party and the EPA Committee of the time it will require for compliance (reasonable period of time).
2. In the event of disagreement between the Parties on the reasonable period of time to comply with the arbitration panel ruling, the complaining Party shall, within 20 days of the notification made under paragraph 1 by the Party complained against, request in writing that the arbitration panel determine the length of the reasonable period of time. This request shall be communicated simultaneously to the other Party and to the EPA Committee. The arbitration panel shall notify the Parties and the EPA Committee of its ruling within 30 days of the date of submission of the request.
3. In determining the length of the reasonable period of time, the arbitration panel shall take into consideration the length of time that it should take the Party complained against or, as appropriate, the signatory Central African States, to adopt comparable legislative or administrative measures to those identified by the Party complained against or, as appropriate, the signatory Central African States, as being necessary to ensure compliance. The arbitration panel may also take into consideration demonstrable capacity constraints which may affect the adoption of the necessary measures by the Party complained against.
4. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The deadline for issuing a ruling shall be 45 days from the date of submission of the request referred to in paragraph 2 of this Article.
5. The reasonable period may be extended by mutual agreement of the Parties.



## ARTICLE 76

Review of measures taken to comply  
with the arbitration panel ruling

1. The Party complained against shall notify the other Party and the EPA Committee, before the end of the reasonable period of time, of any measure that it has taken to comply with the arbitration panel ruling.
2. In the event of disagreement between the Parties concerning the compatibility of any measure notified under paragraph 1 with the provisions of this Agreement, the complaining Party may request in writing that the arbitration panel rule on the matter. Such request shall identify the specific measure at issue and explain how such measure is incompatible with the provisions of this Agreement. The arbitration panel shall issue its ruling within 90 days of the date of submission of the request. In urgent cases, including those involving perishable or seasonal goods, the arbitration panel shall issue its ruling within 45 days of the date of submission of the request.
3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures set out in Article 71 shall apply. The period for issuing the ruling shall be 105 days from the date of submission of the request referred to in paragraph 2 of this Article.

## ARTICLE 77

### Temporary provisions in case of non-compliance

1. If the Party complained against fails to give notification of any measure taken to comply with the arbitration panel ruling before the expiry of the reasonable period of time, or if the arbitration panel rules that the measures notified under Article 76(1) are not compatible with that Party's obligations under the provisions of this Agreement, the Party complained against or, as appropriate, the signatory Central African State concerned shall, if so requested by the complaining Party, present an offer for temporary compensation. This compensation may include or consist of financial compensation. However, nothing in this Agreement shall oblige the Party complained against or, as appropriate, the signatory Central African State concerned, to offer such financial compensation.
2. If no agreement on compensation is reached within 30 days of the end of the reasonable period of time or of the arbitration panel's ruling under Article 76 that a measure taken to comply is not compatible with the provisions of this Agreement, the complaining Party shall be entitled, after notifying the other Party, to adopt appropriate measures. These measures may be adopted by the complaining Party or, as appropriate, the signatory Central African State concerned.
3. In adopting these measures, the complaining Party or, as appropriate, the signatory Central African State concerned, shall aim to select measures proportionate to the infringement which least affect the achievement of this Agreement's objectives and take into consideration their impact on the economy of the Party complained against and on the various signatory Central African States.

4. The EC Party shall show restraint when asking for compensation or adopting appropriate measures in accordance with paragraph 1 or 2 of this Article.

5. The compensation or appropriate measures shall be temporary and shall be applied only until any measure found to violate the provisions of this Agreement has been withdrawn or amended so as to bring it into conformity with those provisions or until the Parties have agreed to settle the dispute.

## ARTICLE 78

### Review of measures taken to comply following the adoption of appropriate measures

1. The Party complained against shall notify the other Party and the EPA Committee of any measure it has taken to comply with the arbitration panel ruling and, in that notification, request an end to the application of appropriate measures by the complaining Party or, as appropriate, the signatory Central African State concerned.

2. If the Parties do not reach an agreement, within 30 days of the date of submission of the notification, on the compatibility of the notified measures with the provisions of this Agreement, the complaining Party shall request in writing that the arbitration panel rule on the matter. The other Party and the EPA Committee shall be notified of the request. The Parties and the EPA Committee shall be notified of the arbitration panel ruling within 45 days of submission of the request. If the arbitration panel rules that any measure taken to comply is not in conformity with the relevant provisions of this Agreement, the arbitration panel shall determine whether the complaining Party or, as appropriate, the signatory Central African State concerned may continue to apply appropriate measures. If the arbitration panel rules that any measure taken to comply is in conformity with the provisions referred to in Article 67, the appropriate measures shall be terminated.

3. In the event of the original arbitration panel, or some of its members, being unable to reconvene, the procedures laid down in Article 71 shall apply. The period for issuing the ruling shall be 60 days from the date of submission of the request referred to in paragraph 2 of this Article.

### SECTION III

#### COMMON PROVISIONS

#### ARTICLE 79

##### Mutually agreed solution

Under this Title the Parties may at any time reach a mutually agreed solution to a dispute. They shall notify the EPA Committee of any such solution. When a mutually agreed solution is adopted, the procedure must be terminated.

#### ARTICLE 80

##### Rules of procedure and code of conduct

1. Dispute settlement procedures under Chapter 3 shall be governed by the rules of procedure and code of conduct to be adopted by the EPA Committee.
2. Meetings of the arbitration panel shall be open to the public in accordance with the rules of procedure, which also provide for the protection of confidential business information.

## ARTICLE 81

### Information and technical advice

At the request of a Party, or upon its own initiative, the arbitration panel may obtain information from any source, including the Parties involved in the dispute, which it deems appropriate for the arbitration procedure. The arbitration panel also has the right to seek the opinion of experts as it deems appropriate. Any information obtained in this manner must be disclosed to each of the Parties and submitted for their comments. Interested parties are authorised to submit *amicus curiae* briefs to the arbitration panel in accordance with the rules of procedure.

## ARTICLE 82

### Languages for communications

The written and oral submissions of the Central Africa Party shall be made in French and English, and those of the European Communities in any of the official languages of the institutions of the European Union.

## ARTICLE 83

### Rules of interpretation

Any arbitration panel shall interpret the provisions of this Agreement in accordance with customary rules of interpretation of public international law, including the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel cannot add to or diminish the rights and obligations provided for in this Agreement.

## ARTICLE 84

### Arbitration panel rulings

1. The arbitration panel shall make every effort to reach its decisions by consensus. Where, nevertheless, a decision cannot be arrived at by consensus, the matter at issue shall be decided by majority vote. However, under no circumstances shall the dissenting opinions of arbitrators be published.
2. The ruling shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions of the arbitration panel. The EPA Committee shall make the arbitration panel ruling publicly available unless it decides not to do so.

## CHAPTER 4

### GENERAL PROVISIONS

#### ARTICLE 85

##### List of arbitrators

1. The EPA Committee shall, no later than six months after this Agreement's entry into force, establish a list of 15 individuals who are willing and able to serve as arbitrators. Each of the Parties shall select five individuals to serve as arbitrators. The two Parties shall also agree on five individuals who are not nationals of either Party and who may be called upon to act as chairperson to the arbitration panel. The EPA Committee shall ensure that a full list is always maintained.
2. Arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government or be affiliated with the government of any of the Parties, and shall comply with the code of conduct adopted by the EPA Committee.
3. The EPA Committee may draw up an additional list of 15 individuals with sectoral expertise in specific matters covered by the Agreement. Where recourse is made to the selection procedure under Article 71(2), the chairperson of the EPA Committee may use this type of sectoral list with the agreement of both Parties.



## ARTICLE 86

### Relationship to WTO obligations

1. Arbitration bodies set up under this Agreement shall not adjudicate disputes concerning each Party's rights and obligations under the Agreement establishing the WTO.
  
2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in the WTO framework, including dispute settlement action. However, where a Party or, as appropriate, the signatory Central African States has/have instituted a dispute settlement proceeding with regard to a particular measure, either under Article 70(1) or under the WTO Agreement, it/they may not institute a dispute settlement proceeding with regard to the same measure in the other forum until the first proceeding has ended. For the purposes of this paragraph, dispute settlement proceedings under the WTO Agreement shall be deemed to be initiated by the request of a Party or, as appropriate, of the signatory Central African States for the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO.
  
3. Nothing in this Agreement shall preclude a Party or, as appropriate, the signatory Central African States from implementing the suspension of obligations authorised by the Dispute Settlement Body of the WTO.

## ARTICLE 87

### Time limits

1. All time limits laid down in this Title, including the deadlines for the arbitration panels to issue their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.
2. Any time limit provided for in this Title may be extended by mutual agreement of the Parties.

## ARTICLE 88

### Amendment of Title VI

The EPA Committee may decide to amend this Title and its Annexes.

## TITLE VII

## GENERAL EXCEPTIONS

## ARTICLE 89

## General exception clause

Subject to the requirement that such measures are not to be applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions must prevail, or a disguised restriction on trade in goods, services or establishment, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the Parties of measures which:

- (a) are necessary to protect public security or public morality or to maintain public order;
- (b) are necessary to protect the health or life of humans, animals or plants;
- (c) are necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to:
  - (i) prevention of deceptive and fraudulent practices or ways of dealing with the effects of a default on contracts;
  - (ii) protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;

- (iii) security;
  - (iv) the application of customs regulations and procedures; or
  - (v) protection of intellectual property rights;
- (d) relate to imports or exports of gold or silver;
- (e) are necessary to protect national treasures of artistic, historical or archaeological value;
- (f) relate to the conservation of exhaustible natural resources if such measures involve restrictions on domestic production or consumption of goods or the provision or consumption of domestic services, and on domestic investors;
- (g) relate to the products of prison labour; or

- (h) are inconsistent with the articles of this Agreement on national treatment, provided that the difference in treatment is intended to ensure the effective or equitable imposition or collection of direct taxes in respect of the economic activities of investors or of service providers of the other Party<sup>1</sup>.

## ARTICLE 90

### Security exceptions

1. Nothing in this Agreement shall be construed:
- (a) to require the Parties to furnish any information the disclosure of which they consider contrary to their essential security interests;

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<sup>1</sup> Measures aimed at ensuring the effective or equitable imposition or collection of direct taxes shall include measures taken by one of the Parties under its tax system which:

- (i) apply to non-resident investors and service providers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable entities outsourcing from or located in the territory of one of the Parties;
- (ii) apply to non-residents in order to ensure the imposition or collection of taxes in the territory of one of the Parties;
- (iii) apply to non-residents or residents in order to prevent tax evasion or avoidance, including measures taken to comply;
- (iv) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the territory of one of the Parties;
- (v) distinguish investors and service providers subject to taxes on global taxable entities from other investors and service providers, in recognition of the differences between their tax bases; or
- (vi) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Parties' tax bases.

- (b) to prevent the Parties from taking any action which they consider necessary for the protection of their essential security interests:
    - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
    - (iii) relating to the production of, or trade in, arms, munitions or war materials;
    - (iv) relating to government procurement indispensable for national security or for national defence purposes; or
    - (v) taken in time of war or other emergency in international relations; or
  - (c) to prevent the Parties from taking any action in pursuance of the obligations they accepted in order to maintain international peace and security.
2. The EPA Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and 1(c) and of their termination.

## ARTICLE 91

### Taxation

1. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.
2. Nothing in this Agreement or in any agreement adopted in implementation of this Agreement shall be construed to prevent the adoption or enforcement of any measure intended to prevent the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax agreements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

## TITLE VIII

### GENERAL AND FINAL PROVISIONS

#### ARTICLE 92

##### EPA Committee

1. To implement this Agreement, an EPA Committee shall be set up within three months of the signature of this Agreement.
2. The Parties agree on the composition, organisation and functioning of the EPA Committee.
3. The EPA Committee shall be responsible for the administration of all areas covered by this Agreement and for the completion of all tasks referred to in this Agreement.
4. The EPA Committee shall reach its decisions by consensus.
5. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a focal point.



## ARTICLE 93

### Regional organisations

The Commission of the Economic and Monetary Community of Central Africa (CEMAC) and the General Secretariat of the Economic Community of Central African States (CEEAC) shall be invited to attend all meetings of the EPA Committee.

## ARTICLE 94

### Continuation of negotiations and implementation of the Agreement

1. The Parties shall continue the negotiations in accordance with the schedule set out in this Agreement, within the existing negotiation structures.
2. When the negotiations are concluded, the resulting draft amendments shall be submitted to the relevant national authorities for approval.
3. Pending the establishment of the EPA Committee and of other institutions and committees of relevance for the full EPA referred to in Article 1, the Parties shall take the necessary measures for the administration and implementation of this Agreement and carry out the tasks of the EPA Committee each time reference is made to this Committee in this Agreement.

## ARTICLE 95

## Definition of the Parties and fulfilment of obligations

1. The Contracting Parties to this Agreement shall be the Republic of Cameroon [hereinafter "Central Africa Party"], of the one part, and the European Community or its Member States or the European Community and its Member States, within their respective areas of competence as derived from the Treaty establishing the European Community [hereinafter "EC Party"], of the other part.
2. For the purposes of this Agreement, the Central Africa Party agrees to act collectively.
3. For the purposes of this Agreement, "Party" shall refer to the Central African States acting collectively or the EC Party, as appropriate. "Parties" shall refer to the Central African States acting collectively and the EC Party.
4. In cases where individual action is provided for or required to exercise rights or comply with obligations under this Agreement, reference is made to the "signatory Central African States".
5. The Parties or the signatory Central African States, as appropriate, shall adopt any general or specific measures required for them to fulfil their obligations under this Agreement and shall ensure that they comply with the objectives laid down in this Agreement.

## ARTICLE 96

## Coordinators and exchange of information

1. In order to facilitate communication and ensure the effective implementation of this Agreement, each Party shall designate a coordinator upon this Agreement's entry into force. The designation of coordinators shall be without prejudice to the specific designation of competent authorities under specific titles or chapters of this Agreement.
2. At the request of either Party, the coordinator of the other Party shall indicate the office or official responsible for any matter pertaining to the implementation of the Agreement and provide the support necessary to facilitate communication with the requesting Party.
3. At the request of either Party, and to the extent legally possible, each Party through its coordinator shall provide information and reply promptly to any question from the other Party relating to an actual or proposed measure or an international agreement that might affect trade between the Parties.
4. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application relating to any trade matter covered by this Agreement are promptly published or made publicly available and brought to the attention of the other Party.
5. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been made available by appropriate notification to the WTO or when the information has been made available on the official, public and fee-free website of the Party concerned.

## ARTICLE 97

### Regional preference

1. Nothing in this Agreement shall oblige a Party to extend to the other Party to this Agreement any more favourable treatment than that applied within each of the Parties as part of its respective regional integration process.
2. Any more favourable treatment or advantage that may be granted under this Agreement by any signatory Central African State to the European Community shall immediately and unconditionally also be enjoyed by each signatory Central African State.

## ARTICLE 98

### Entry into force

1. This Agreement shall be signed, ratified or approved in accordance with constitutional or domestic rules and applicable procedures.
2. This Agreement shall enter into force on the first day of the month following that in which the depositaries of the Agreement have been notified of the last instrument of ratification, acceptance or approval.

3. Notifications shall be sent to the Secretary-General of the Council of the European Union and the President of the Commission of the Economic and Monetary Community of Central Africa, who shall be the depositories of this Agreement.
4. Pending this Agreement's entry into force, the EC Party and the Central Africa Party agree to apply the provisions of this Agreement in accordance with their respective powers ("provisional application"). This may be done either by provisional application, where such application is possible, or via ratification of the Agreement.
5. The depositories of the Agreement shall be notified of such provisional application. The Agreement shall be applied provisionally 10 days after receipt of this notification of provisional application by the European Community and after receipt of the notification, either by ratification or by provisional application, by all signatory Central African States.
6. Notwithstanding paragraph 4, the EC Party and the signatory Central African States may unilaterally take measures to apply the Agreement, before provisional application, to the extent that this is possible.

## ARTICLE 99

### Duration

1. This Agreement is concluded for an unlimited period.
2. Either Party, or a signatory Central African State, may give written notice to the other Party of its intention to denounce this Agreement.
3. Denunciation shall take effect six months after the other Party has been notified.

## ARTICLE 100

### Territorial application

This Agreement shall apply to the territories in which the Treaty establishing the European Community is applied and under the conditions laid down in that Treaty, and to the territories of the signatory Central African States.

## ARTICLE 101

### Accession of States or of regional organisations in Central Africa

1. This Agreement shall be open to accession by any State or regional organisation in Central Africa. A request for accession shall be submitted to the EPA Committee. Any State which submits a request for accession shall attend the meetings of the EPA Committee as an observer.
2. The request shall be examined and negotiations begun in order to propose the necessary amendments to this Agreement. The accession protocol shall be submitted to the competent authorities for approval.
3. The Parties shall examine the effects of the accession on this Agreement. The EPA Committee may rule on the transitional measures or the necessary amendments.

## ARTICLE 102

## Accession of new Member States to the European Union

1. The EPA Committee shall be informed of any application from a third country to join the European Union. During the negotiations between the European Union and the candidate country, the EC Party shall provide the Central Africa Party with any relevant information, and the Central Africa Party shall inform the EC Party of its concerns so that they can be taken fully into account. The Central Africa Party shall be notified of any accession to the European Union (EU).
  
2. Any new Member State of the European Union shall accede to this Agreement as of the date of its accession to the European Union by means of a clause to this effect in the Act of Accession. If the act of accession to the European Union does not provide for such automatic accession of the new EU Member State to this Agreement, the Member State concerned shall accede to this Agreement by depositing an act of accession with the General Secretariat of the Council of the European Union, which shall send certified copies to the Central Africa Party.
  
3. The Parties shall review the effects of the accession of new Member States of the European Union on this Agreement. The EPA Committee may rule on any transitional measures or amendments necessary.

## ARTICLE 103

### Outermost regions of the European Community

Nothing in this Agreement shall prevent the EC Party from applying existing measures to improve the structural, social and economic situation of the outermost regions in accordance with Article 299(2) of the Treaty establishing the European Community.

## ARTICLE 104

### Dialogue on financial matters

The Parties and the signatory Central African States agree to promote dialogue and transparency and to share best practice on tax policy and administration.



## ARTICLE 105

### Collaboration in tackling illegal financial activities

The Parties undertake to prevent and tackle fraudulent and corrupt illegal activities, money laundering and the financing of terrorism, and shall take the necessary legislative and administrative measures to comply with international standards, including those set out in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organised Crime and its Protocols, the United Nations Convention for the Suppression of the Financing of Terrorism and the recommendations of the Financial Action Task Force. The Parties agree to exchange information and to cooperate in these areas.

## ARTICLE 106

### Relationship to other agreements

1. With the exception of the Articles on development cooperation provided for in Part III, Title II, of the Cotonou Agreement, in the event of inconsistency between the provisions of this Agreement and the provisions of Part III, Title II, of the Cotonou Agreement, the provisions of this Agreement shall take precedence.

2. Nothing in this Agreement shall be construed so as to prevent the adoption by the European Community or by one of the signatory Central African States of any measures, including trade measures, deemed appropriate as provided for under Articles 11b, 96 and 97 of the Cotonou Agreement.
3. The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their WTO obligations.
4. The Parties agree to examine, in 2008, whether the provisions of this Agreement are consistent with the customs unions to which the signatories to this Agreement belong.

#### ARTICLE 107

##### Authentic texts

This Agreement shall be drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish and Swedish languages, each text being equally authentic.

## ARTICLE 108

### Annexes and Protocol

The Annexes and the Protocol to this Agreement shall form an integral part thereof.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Agreement.

Съставено съответно в Яунде на петнадесети януари 2009 г. и в Брюксел на двадесет и втори януари 2009 г.

Hecho en Yaoundé el 15 de enero de 2009, y en Bruselas el 22 de enero de 2009.

V Yaoundé dne patnáctého ledna 2009 a v Bruselu dne dvacátého druhého ledna 2009.

Udfærdiget henholdsvis i Yaoundé, den femtende januar 2009, og i Bruxelles, den toogtyvende januar 2009.

Geschehen zu Jaunde am fünfzehnten Januar 2009 und zu Brüssel am zweiundzwanzigsten Januar 2009.

Sölmitud vastavalt 15. jaanuaril 2009 Yaoundés ja 22. jaanuaril 2009 Brüsselis.

Έγινε στο Γιαουντέ στις δεκαπέντε Ιανουαρίου 2009 και στις Βρυξέλλες στις είκοσι δύο Ιανουαρίου 2009.

Done at Yaoundé on the fifteenth day of January, 2009 and at Brussels on the twenty-second day of January, 2009, respectively.

Fait respectivement à Yaoundé le quinze janvier 2009 et à Bruxelles le vingt-deux janvier 2009.

Fatto a Yaoundé, il quindici gennaio 2009, e a Bruxelles, il ventidue gennaio 2009, rispettivamente.

Jaundē, 2009. gada piecpadsmītajā janvārī, un Briselē, 2009. gada divdesmit otrajā janvārī.

Pasirašyta atitinkamai Jaundėje 2009 m. sausio 15 d. ir Briuselyje 2009 m. sausio 22 d.

Kelt Yaoundéban, a 2009. év január havának tizenötödik napján, illetve Brüsszelben, a 2009. év január havának huszonkettedik napján.

Magħmul f'Yaoundé fil-ħmistax-il jum ta' Jannar 2009 u fi Brussell fit-tnejn u ghoxrin jum ta' Jannar 2009, rispettivament.

Gedaan te Yaoundé, vijftien januari 2009, respectievelijk te Brussel, tweeëntwintig januari 2009.

Sporządzono, odpowiednio, w Jaunde dnia piętnastego stycznia 2009 roku i w Brukseli dnia dwudziestego drugiego stycznia 2009 roku.

Feito em Iaundé, no dia quinze de Janeiro de 2009, e em Bruxelas, no dia vinte e dois de Janeiro de 2009.

Încheiat la Yaoundé în a cincisprezecea zi a lunii ianuarie 2009 și, respectiv, la Bruxelles în a douăzeci și doua zi a lunii ianuarie 2009.

V Yaoundé pätnásteho januára 2009 a v Bruseli dvadsiateho druhého januára 2009.

V Yaoundeju, petnajstega januarja 2009, in v Bruslju, dvaindvajsetega januarja 2009.

Tehty Yaoundéssa viidentenätoista päivänä tammikuuta vuonna 2009 ja Brysselissä kahdentenakymmenentenätoisena päivänä tammikuuta vuonna 2009.

Utfärdat i Yaoundé den femtonde januari 2009 samt i Bryssel den tjugoandra januari 2009.

**APPENDIX****APPENDIX I**

- A. Priority products for regional harmonisation by the signatory Central African States
- Live animals, in particular small ruminants, and fresh meat and meat products.
  - Fish, fishery products, aquaculture products, fresh or processed.
  - Tubers, root crops (including peanuts, manioc, taro, potatoes).
- B. Priority products for export from the Central Africa Party to the EC Party
- Coffee, cocoa.
  - Spices (vanilla, pepper).
  - Fruit and nuts.
  - Vegetables.
  - Fish, fishery products and aquaculture products, fresh or processed.
  - Timber.

## APPENDIX II

### COMPETENT AUTHORITIES

#### A. Competent authorities of the EC Party

Monitoring is shared between the national services of the Member States and the Commission of the European Communities. In this respect the following applies:

- as regards exports to signatory Central African States, the Member States of the European Community shall be responsible for the monitoring of production conditions and requirements, including statutory inspections and the issuing of health (or animal welfare) certificates confirming compliance with the agreed standards and requirements;
- as regards imports from signatory Central African States, the Member States of the European Community shall be responsible for monitoring the imports' compliance with the EC Party's import conditions;
- the Commission of the European Communities shall be responsible for overall coordination, inspections/audits of inspection systems and the necessary legislative action to ensure the uniform application of standards and requirements within the Single European Market.

#### B. Competent authorities of the signatory Central African States

This authority shall be vested in the signatory Central African States for imports and exports to and from their respective territories.

**ANNEX I**

Capacity building and modernisation of the economies  
of Central Africa under the EPA

Central Africa/European Union joint guidance document

Sao Tomé, 15 June 2007

A. General framework

As one of the fundamental principles of the EPA is to promote regional integration and to facilitate the economic and social development of the ACP States, both Parties expect this Agreement to make a useful contribution to meeting the objectives of sustainable development, eradication of poverty and the gradual integration of the countries of Central Africa into the global economy.

The aim is to build synergies between the mutual commitments set out in the EPA and the cooperation instruments, in order to support a quantitative and qualitative increase in the goods and services produced and exported by Central Africa<sup>1</sup>. In partnership with the EU, operators in Central Africa will promote this objective in the following areas:

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<sup>1</sup> Draft Central Africa terms of reference of technical working group No 5 on capacity building and modernisation (May 2006).

1. Development of basic regional infrastructure
  - Transport
  - Energy
  - Telecommunications
  
2. Agriculture and food safety at regional level
  - Agricultural production
  - Agro-industry
  - Fisheries
  - Stock farming
  - Aquaculture and fish stocks
  
3. Competitiveness and diversification of economies
  - Modernisation of businesses
  - Industry
  - Standards and certification (SPS, quality, zootechnical standards, etc.)
  
4. Strengthening of regional integration
  - Development of the regional common market
  - Taxation and customs
  
5. Improvement of the business environment
  - Harmonisation of national trade policies



6. Setting up EPA institutions

7. Financing of the partnership (roadmap and recommendations of ministerial meetings)

Needs identified will be passed on to the RPTF or other relevant bodies in order to identify support programmes, possible sources of funding and arrangements for implementing the EPA accompanying measures. For this purpose, experts may be used, where appropriate, in order to identify support programmes, assess their feasibility and propose appropriate arrangements for implementation. These analyses will take the form of development programmes, together with a financial evaluation.

In terms of timing, the aim is to have these results by September 2007. The RPTF will draw up a timetable which it will forward to the negotiation bodies in order to keep them informed of the progress made regarding the selected measures for capacity building and for modernising the economies of Central Africa.

The work set out in this document will of course have to comply with the ministerial guidelines issued on 6 February 2007 (see Annex).

## B. EPA Regional Fund: areas of assistance

The EPA regional fund is an instrument which was created by and for Central Africa, which thus determines the details of its use and its organisation, and its key areas of action as set out in the table below:

All measures set out below must be compatible with the objectives of points 3 and 4.

| Key areas  | Examples of types of activities   |
|--|---|
| 1- Development of basic regional infrastructure  | 1.1. Support for improving the integrated sub-regional communication network (roads, inland waterways, railways, promotion of ports, dry ports and airports)<br>1.2. Support for developing hydroelectric infrastructure in the area, interconnection of electricity grids<br>1.3. Interconnection of Member States' telecommunications networks, particularly by improving ICT infrastructure<br>1.4. Support for evaluating the costs of basic infrastructure |
| 2- Agriculture and food safety at regional level | 2.1. Support for improving productivity (seed programme, research and dissemination)<br>2.2. Development of agro-industries<br>2.3. Improvement in trade in agricultural products<br>2.4. Support for the implementation of a regional common agricultural policy   |

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| <p>3- Industry, diversification and competitiveness of economies in conjunction with regional development</p> | <p>3.1. Support for the development of processing industries (timber, cotton, leather, meat, fish, other agricultural products, hydrocarbons, mines, etc.)</p> <p>3.2. Support for reducing supply-side constraints</p> <p>3.3. Support for the development of tourism</p> <p>3.4. Financing of research and development</p> <p>3.4.1. Evaluation and use of appropriate technologies</p> <p>3.4.2. Harmonisation of research and innovation policies (universities, public and private research institutes and centres, institutes of technology, vocational schools, etc.)</p> <p>3.4.3. Support for capacity building in the use of ITC</p> <p>3.4.4. Support for research institutes</p> <p>3.4.5. Support for the development of the pharmacopeia and the pharmaceutical industry</p> <p>3.4.6. Support for technology transfer, particularly by means of partnerships between businesses</p> <p>3.5. Support for the programme identifying economic potential</p> <p>3.5.1. Identification and promotion of the region's products and services (agri-food sectors, tourism, mines, business services: management, accounting, interpreting, banks, informatics, insurance, etc.)</p> <p>3.5.2. Creation of specialised training centres for new occupations and high added-value occupations (secondary processing of timber, textiles and clothing)</p> <p>3.5.3. Support for the development of business incubators</p> <p>3.6. Competitiveness / modernisation programme for businesses with high potential</p> <p>3.6.1. Support for drafting and implementing national and regional strategies to promote and consolidate competitiveness</p> <p>3.6.2. Support for improving the regional modernisation programme: programme to support and strengthen business competitiveness (PARCE), support for intangible investment (e.g.: marketing strategies), business diagnostics programme and market analysis (modernisation plans and financing of these plans), technical and technological support, support for obtaining quality certification (e.g.: ISO 9001, ISO 14001, ISO 22000), support for facilitating CA exports with respect to private standards (EUREPGAP, etc.)</p> |
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|  | <p>3.6.3. Support for carrying out the study on factor cost in the industrial sector in Central Africa</p> <p>3.6.4 Support for the processing of agricultural products and of natural resources with strong export potential</p> <p>3.6.5. Consolidation of "quality" infrastructures (laboratories) in support of exports</p> <ul style="list-style-type: none"><li>– Support for the introduction of a regional accreditation and metrology system</li><li>– Harmonisation of national standards at regional level.</li></ul> <p>3.6.6. Improvement of packaging, traceability and storage operations.</p> <p>3.6.7 Creation of technical centres for national and regional occupations</p> <p>3.6.8. Development of a network of auditors to support businesses in the certification process and laboratories in the accreditation process.</p> <p>3.6.9. Loans for adapting productive infrastructure (EIB, ADB, CASDB)</p> <p>3.7. Support for the protection of intellectual property rights, including<sup>1</sup>:</p> <ul style="list-style-type: none"><li>– Development of a register of trademarks and products with designation of origin and promotion of these products</li><li>– Support for development of a marking indicating origin</li></ul> <p>3.8. Support for the creation of a subcontracting exchange market and a regional economic partnership</p> |
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<sup>1</sup> Central Africa will be consulting an expert from the African Intellectual Property Organisation (OAPI) to determine the type of support it needs.

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|  | <p>3.9. Support for small and medium-sized enterprises</p> <p>Types of measures to be taken:</p> <ul style="list-style-type: none"> <li>a. Expertise services – provision of a range of services to help SMEs with marketing, accounting, legal analysis, business plan preparation, access to finance.</li> <li>b. Vocational training</li> <li>c. Facilitating access to credit and improving conditions for SMEs to access credit<sup>1</sup></li> <li>d. Provision of credit information at regional level<sup>2</sup></li> <li>e. More flexible lending conditions<sup>3</sup></li> <li>f. Strengthening the capacity of financial intermediaries in Central Africa<sup>4</sup></li> <li>g. Analysis of the potential role of the CASDB</li> <li>h. Analysis of the recommendations resulting from the study on financial services in Central Africa.</li> <li>i. Promoting the transition from the informal to the formal economy, in conjunction with the public authorities, for example by means of incentives.</li> </ul> <p>3.10. Promotion of entrepreneurship among women</p> |
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<sup>1</sup> Useful to create mechanisms which are more likely to provide funds for SMEs in the region, for example by means of loan guarantee funds. Examples are: BEI, BDEAC, etc. Expertise services will be able to help SMEs to prepare their loan documentation.

<sup>2</sup> Facilitating access to information for potential creditors in order to reduce the level of bank risk which currently exists. For example: creation of shared databases on client risk.

<sup>3</sup> Exploring ways of relaxing lending conditions in order to facilitate access to loans, taking account of the scale of the informal sector of the economy.

<sup>4</sup> Improving risk analysis capacity in institutions which may issue loans. Modernisation of and training for credit institutions.

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| <p>4- Strengthening of regional integration</p> | <p>4.1. Development of the regional market (harmonisation of fiscal/customs instruments, strengthening of tax/customs administrations, identifying border security measures)</p> <p>4.2. Introduction of Community rules (competition, competitiveness, intellectual property, tackling illegal trade, piracy, public procurement, services, investment)</p> <p>4.3. Strengthening the capacity of tax/customs administrations</p> <p>4.4. Support for the regional programme for standards and certification</p> <p>4.5. Support for the Regional Economic Communities (streamlining and harmonisation of programmes)</p> <p>4.6. Support for the free movement of goods, services, capital and persons</p> <p>4.7. Support for existing and future regional policies</p> <p>a. Regional preference in the EPA, in favour of regional integration</p> <p>b. Support for the introduction of the common commercial policy</p> <p>c. Reduction of non-tariff barriers at regional level, e.g.: introduction of regional health standards (for programming purposes this is dealt with under point 3 below)</p> <p>d. Integration of the DRC and Sao Tomé and Príncipe in the region's commercial integration plan (90 million consumers...)</p> <p>e. Impetus for internal reforms: free circulation / double taxation; transit; rules of origin; compliance with regional provisions on trade.</p> <ul style="list-style-type: none"> <li>• Example: Support from customs authorities for computerisation and interconnection</li> <li>• Example: Standards and quality programme for the region, including relevant infrastructure (control laboratories, etc.)</li> <li>• Example: Support to administrations for CEMAC/DRC/STP tariff harmonisation</li> <li>• Example: Strengthening the capacity of tax/customs administrations</li> <li>• Example: Support for the Regional Economic Communities</li> <li>• Example: Support in defining and developing a mechanism to solve the problem of double taxation</li> </ul> |
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|  | <p>4.8. Tax base and regional financial instrument</p> <p>a. Make provision for the creation of a regional financial instrument. Cohesion fund in support of public finances and as a development tool in the least-favoured areas.</p> <p>b. Supporting fiscal reforms (restructuring of the tax base, harmonisation of domestic tax systems, etc.) and strengthening the capacity of tax administrations.</p> <p>c. Continuing the work begun on statistics, particularly in the context of the PAIRAC programme.</p>  |
| <p>5- Improvement of the business environment and support for businesses</p> | <p>5.1. Support for improving the judicial and legal security of private investments</p> <p>5.2. Support for improving the Community Investment Charter and sectoral codes</p> <p>5.3. Support for setting up guarantee fund and venture capital structures</p> <p>5.4. Institutional support for intermediaries in the region</p> <p>Measures in support of intermediaries in the region</p> <ul style="list-style-type: none"> <li>• Example: support for chambers of commerce</li> <li>• Example: support for professional or employer organisations</li> <li>• Example: support for export promotion agencies – APEX</li> <li>• Example: support for investment promotion agencies – API</li> <li>• Example: support for structuring the dialogue between the regional private sector and the European private sector</li> <li>• Example: support for the Regional Economic Communities of Central Africa in areas related to the EPA</li> </ul> |

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|  | <p>5.5. Improvement of the business environment</p> <ul style="list-style-type: none"> <li>• Support for existing and future regional policies <ul style="list-style-type: none"> <li>- competition policy</li> <li>- OHADA law</li> <li>- right of establishment of companies</li> <li>- labour standards</li> <li>- public procurement</li> <li>- intellectual property (tackling illegal trade, piracy, geographical indications, etc.)</li> </ul> </li> <li>• With substantial support for national and region administrations, to help in the implementation of regional and national reforms: <ul style="list-style-type: none"> <li>- Example for intellectual property: support for the regional programme for standards, patents and certification.</li> <li>- Example: support for improving the Community Investment Charter and sectoral codes.</li> </ul> </li> <li>• Study of mechanisms designed to improve the judicial and legal security of private investments, for example by means of guarantee systems to help promote investments (best practice, current practices in Central Africa, recommendations etc.) and contribute to technology transfer.</li> <li>• It is also advisable to promote the exchange of best practice at regional level with regard to taxation affecting businesses. An initial comparative analysis of national approaches in this area will be undertaken in order to give impetus to this debate.</li> </ul> |
| 6- Facilitation of the establishment of EPA institutions | Support for the institutional system necessary both for trade matters and for development matters to ensure the effective implementation of the Agreement and thus the legal credibility of the EPA and of the regional reform process with respect to the national, regional and international private sectors.   |



### C. Financing of the partnership

With regard to the financing of the EPA, Central Africa agrees with the other regions that the capacity-building measures and other support needed to take account not only of the adjustment costs but also of other countervailing measures related to the implementation of the EPA must come from specific resources separate from the funds usually allocated through conventional ACP-EU cooperation under the RIPs and NIPs. The EPA regional fund is intended to be a tool for coordinating support from the EU (EC and Member States) and other lenders, and to this end regional infrastructure and interconnection will be financed via the EPA regional fund.

The financial framework proposed by the EC Party comprises the following:

- i. Increase in the RIP 9/10 EDF, NIP/RIP interface, 10th EDF end of 2013, but Cotonou until end of 2020 (after anchoring of DRC in Central African region)
- ii. Link with the Partnership for Infrastructure ("All ACP" funds)
- iii. GAERC conclusions of October 2006 on aid for trade
- iv. Legal commitments in the EPA
- v. Voluntary national contributions from countries in the region
- vi. Support from other development partners

Support for basic infrastructure and for other areas not directly related to the implementation of the EPA is provided via the appropriate instruments, for example the instruments of the Cotonou Agreement.

The European Commission specifies that the priority areas for the use of its funds under the EPA Regional Fund will be:

- i. Support for the competitiveness or diversification of the production sectors affected by the EPA, in the primary, secondary and tertiary sectors (e.g.: consolidation of "quality" infrastructures in support of exports; expertise services for businesses; development of business incubators; measures to improve access to credit for businesses in the region, particularly SMEs; identification and promotion of the region's products and services (agri-food sectors, tourism, mines, business services).
- ii. Contribution to absorbing the net fiscal impact of the EPA in full complementarity with the fiscal reforms.
- iii. Support for implementation of the rules laid down in the EPA (e.g.: support for the EPA institutions; support for regional policies in the areas covered by the EPA and other measures which may help to improve the business environment; support for tax/customs administrations and other measures which may help to create a regional market in Central Africa).

## D. Timetable

A timetable will be drawn up for implementation of the measures selected for capacity building and for modernising the economies of Central Africa.

### Annex

Final joint communiqué of the ministerial meeting held on 6 February 2007.

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**ANNEX II**

## Customs duties on products originating in the territory of the Central Africa Party

1. Subject to the provisions of paragraphs 2, 4, 5, 6 and 7, customs duties on imports to the EC Party (hereinafter "EC customs duties") shall be completely eliminated, on the date on which this Agreement enters into force, for all products originating in the territory of the Central Africa Party which fall within Chapters 1 to 97 of the Harmonised System, excluding Chapter 93. For products falling within Chapter 93, the EC Party shall continue to impose the duties applied to the most favoured nation (hereinafter "MFN").
2. EC customs duties on products falling within tariff heading 1006 and originating in the territory of the Central Africa Party shall be eliminated as of 1 January 2010, with the exception of EC customs duties on products falling within subheading 1006 10 10, which shall be eliminated on the date on which this Agreement enters into force.
3. The Parties agree that the provisions of Protocol 3 of the Cotonou Agreement (hereinafter referred to as the "Sugar Protocol") shall remain applicable until 30 September 2009. After that date, the EC Party and the signatory Central African State concerned agree that the Sugar Protocol shall no longer apply between them. For the purposes of Article 4(1) of the Sugar Protocol, the 2008/09 delivery period shall run from 1 July 2008 to 30 September 2009. The guaranteed price for the period from 1 July 2008 to 30 September 2009 shall be decided following the negotiations provided for in Article 5(4).

4. EC customs duties on products falling within tariff heading 1701 and originating in the territory of the Central Africa Party shall be eliminated as of 1 October 2009. Until EC customs duties are completely eliminated, and in addition to allocations of duty-free tariff quotas as defined in the Sugar Protocol, a duty-free tariff quota of 0 tonnes (white rice equivalent) shall be opened for the marketing year<sup>1</sup> 2008/2009 for products falling within tariff heading 1701 and originating in the territory of the Central Africa Party.
  
5. (a) During the period from 1 October 2009 to 30 September 2015, the EC Party may apply the MFN duty to products originating in the Central Africa Party which fall within tariff heading 1701, are imported in excess of the following levels (white sugar equivalent) and are deemed to cause a disturbance in the EC Party's sugar market:
  - (i) 3,5 million tonnes in a marketing year for products originating in States which are members of the African, Caribbean and Pacific Group of States (ACP States) signatory to the Cotonou Agreement, and
  
  - (ii) 1,38 million tonnes in the marketing year 2009/2010 for products originating in ACP States that are not recognised by the United Nations as least developed countries. The figure of 1,38 million tonnes shall increase to 1,45 million tonnes in the marketing year 2010/2011, and to 1,6 million tonnes in the following four marketing years.

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<sup>1</sup> For the purposes of paragraphs 4, 5, 6 and 7, "marketing year" shall mean the period from 1 October to 30 September.

- (b) Imports of products under tariff heading 1701 originating in any Central African State that is recognised by the United Nations as a least developed country shall not be subject to the provisions of sub-paragraph (a). However, such imports shall remain subject to the provisions of Article 31<sup>1</sup>.
  - (c) Application of the MFN duty shall cease at the end of the marketing year during was introduced.
  - (d) Any measure taken pursuant to this paragraph shall be notified immediately to the EPA Committee and shall be the subject of periodic consultations within that body.
6. As of 1 October 2015, in application of the provisions of Article 31, disturbances in the markets of products under tariff heading 1701 may be deemed to arise in situations where the Community average market price of white sugar falls during two consecutive months below 80 % of the Community average market price for white sugar prevailing during the previous marketing year.
7. From 1 January 2008 until 30 September 2015, products under tariff heading 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 shall be subject to a special surveillance mechanism in order to ensure that the arrangements provided for in paragraphs 4 and 5 are not circumvented. In the event of a cumulative increase in imports of one or more of these products originating in the Central Africa Party by more than 20 % in volume during a period of 12 consecutive months compared with the average of the yearly imports over the three previous 12 month periods, the EC Party shall analyse the pattern of trade, the economic

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<sup>1</sup> For this purpose and by way of derogation from the Article of this Agreement relating to bilateral safeguard measures, a signatory Central African State recognised by the United Nations as a least developed country may be subject to safeguard measures.

justification and the sugar content of such imports and, if it concludes that such imports are used to circumvent the arrangements provided for in paragraphs 4 and 5, it may suspend the preferential treatment and introduce the specific MFN duties applied to imports pursuant to the European Community Common Customs Tariff for products under tariff headings 1704 90 99, 1806 10 30, 1806 10 90, 2106 90 59 and 2106 90 98 originating in the Central Africa Party. Paragraph 5(b), (c) and (d) shall apply *mutatis mutandis* to action under this paragraph.

8. With regard to products under tariff heading 1701, no import licenses shall be granted from 1 October 2009 until 30 September 2012 unless the importer undertakes to purchase such products at a price not lower than 90 % of the reference price set by the EC Party for the relevant marketing year.
  
9. Paragraph 1 shall not apply to products under tariff heading 0803 00 19 originating in the Central Africa Party and released for free circulation in the outermost regions of the EC Party. Paragraphs 1, 3 and 4 shall not apply to products under tariff heading 1701 originating in the Central Africa Party and released for free circulation in the French overseas departments. These provisions shall be applicable for a period of ten years. This period shall be extended for a further period of ten years unless the Parties agree otherwise.

**ANNEX III****Customs duties on products originating in the European Community**

| HS Code<br>2002 | Description of products   | Maximum tariffs applied<br>as at 31.12.2007 | Category |
|-----------------|---|---|----------|
|                 |   | CEMAC                                       |          |
| 010110          | Pure-bred breeding horses and asses   | 30%   | 1        |
| 010190          | Live horses, asses, mules and hinnies (excl. pure-bred for breeding)                                      | 30%   | 3        |
| 010210          | Pure-bred breeding bovines  | 5%  | 1        |
| 010290          | Live bovine animals (excl. pure-bred for breeding)  | 30%   | 3        |
| 010310          | Pure-bred breeding swine  | 5%  | 1        |
| 010391          | Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding)                                     | 30%   | 3        |
| 010392          | Live pure-bred swine, weighing ≥ 50 kg (excl. pure-bred for breeding)                                     | 30%   | 3        |
| 010410          | Live sheep  | 30%   | 3        |
| 010420          | Live goats  | 30%   | 3        |
| 010511          | Live fowls of the species " <i>Gallus domesticus</i> ", weighing ≤ 185 g (excl. turkeys and guinea fowls) | 5%  | 1        |
| 010512          | Live domestic turkeys, weighing ≤ 185 g   | 5%  | 1        |
| 010519          | Live domestic ducks, geese and guinea fowls, weighing ≤ 185 g   | 5%  | 1        |
| 010592          | Live fowls of the species " <i>Gallus domesticus</i> ", weighing > 185 g but ≤ 2 kg                       | 30%   | 3        |
| 010593          | Live fowls of the species " <i>Gallus domesticus</i> ", weighing > 2 kg                                   | 30%   | 3        |
| 010599          | Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g                                    | 30%   | 3        |
| 010611          | Live primates   | 30%   | 1        |



|        |   |     |   |
|--------|---|-----|---|
| 010612 | Live whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> " and manatees and dugongs "mammals of the order <i>Sirenia</i> "  | 30% | 1 |
| 010619 | Live mammals (excl. primates, whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> ", manatees and dugongs "mammals of the order <i>Sirenia</i> " and horses, asses, mules, hinnies, bovines, pigs, sheep and goats) | 30% | 1 |
| 010620 | Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"   | 30% | 1 |
| 010631 | Live birds of prey  | 30% | 3 |
| 010632 | Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"   | 30% | 3 |
| 010639 | Live birds (excl. birds of prey and psittaciformes "incl. parrots, parrakeets, macaws and cockatoos")   | 30% | 3 |
| 010690 | Live animals (excl. mammals, reptiles, birds, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)  | 30% | 3 |
| 020110 | Carcases or half-carcases of bovine animals, fresh or chilled   | 20% | 5 |
| 020120 | Fresh or chilled bovine cuts, with bone in (excl. carcasses and 1/2 carcasses)  | 20% | 5 |
| 020130 | Fresh or chilled bovine meat, boneless  | 20% | 5 |
| 020210 | Frozen bovine carcasses and halfcarcasses   | 20% | 5 |
| 020220 | Frozen bovine cuts, with bone in (excl. carcasses and halfcarcasses)  | 20% | 5 |
| 020230 | Frozen, boneless meat of bovine animals   | 20% | 5 |
| 020311 | Fresh or chilled carcasses and half-carcasses of swine  | 20% | 5 |
| 020312 | Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in  | 20% | 5 |
| 020319 | Fresh or chilled meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)   | 20% | 5 |
| 020321 | Frozen carcasses and half-carcasses of swine  | 20% | 5 |

|        |   |     |   |
|--------|---|-----|---|
| 020322 | Frozen hams, shoulders and cuts thereof of swine, boneless  | 20% | 5 |
| 020329 | Frozen meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, boneless) | 20% | 5 |
| 020410 | Fresh or chilled lamb carcasses and half-carcasses  | 20% | 5 |
| 020421 | Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)   | 20% | 5 |
| 020422 | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)                         | 20% | 5 |
| 020423 | Fresh or chilled boneless cuts of sheep   | 20% | 5 |
| 020430 | Frozen lamb carcasses and half-carcasses  | 20% | 5 |
| 020441 | Frozen sheep carcasses and half-carcasses (excl. lambs)   | 20% | 5 |
| 020442 | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)                                   | 20% | 5 |
| 020443 | Frozen boneless cuts of sheep   | 20% | 5 |
| 020450 | Fresh, chilled or frozen meat of goats  | 20% | 5 |
| 020500 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen   | 20% | 5 |
| 020610 | Fresh or chilled edible offal of bovine animals   | 20% | 5 |
| 020621 | Frozen edible bovine tongues  | 20% | 5 |
| 020622 | Frozen edible bovine livers   | 20% | 5 |
| 020629 | Frozen edible bovine offal (excl. tongues and livers)   | 20% | 5 |
| 020630 | Fresh or chilled edible offal of swine  | 20% | 5 |
| 020641 | Frozen edible livers of swine   | 20% | 5 |
| 020649 | Edible offal of swine, frozen (excl. livers)  | 20% | 5 |

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| 020680 | Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies  | 20% | 5 |
| 020690 | Frozen edible offal of sheep, goats, horses, asses, mules and hinnies  | 20% | 5 |
| 020711 | Fresh or chilled fowls of the species " <i>Gallus domesticus</i> ", not cut in pieces  | 20% | 5 |
| 020712 | Frozen fowls of the species " <i>Gallus domesticus</i> ", not cut in pieces  | 20% | 5 |
| 020713 | Fresh or chilled cuts and edible offal of fowls of the species " <i>Gallus domesticus</i> "                                      | 20% | 5 |
| 020714 | Frozen cuts and edible offal of fowls of the species " <i>Gallus domesticus</i> "  | 20% | 5 |
| 020724 | Fresh or chilled turkeys of the species " <i>domesticus</i> ", not cut in pieces   | 20% | 5 |
| 020725 | Frozen turkeys of the species " <i>domesticus</i> ", not cut into pieces   | 20% | 5 |
| 020726 | Fresh or chilled cuts and edible offal of turkeys of the species " <i>domesticus</i> "   | 20% | 5 |
| 020727 | Frozen cuts and edible offal of turkeys of the species " <i>domesticus</i> "   | 20% | 5 |
| 020732 | Fresh or chilled ducks, geese and guinea fowls of the species " <i>domesticus</i> ", not cut into pieces                         | 20% | 5 |
| 020733 | Frozen ducks, geese and guinea fowls of the species " <i>domesticus</i> ", not cut into pieces                                   | 20% | 5 |
| 020734 | Fresh or chilled edible fatty livers of ducks or geese of the species " <i>domesticus</i> "                                      | 20% | 3 |
| 020735 | Fresh or chilled cuts and edible offal of ducks, geese or guinea fowls of the species " <i>domesticus</i> " (excl. fatty livers) | 20% | 5 |
| 020736 | Frozen cuts and edible offal of ducks, geese or guinea fowls of the species " <i>domesticus</i> "                                | 20% | 5 |
| 020810 | Fresh, chilled or frozen meat and edible offal of rabbits or hares   | 20% | 5 |
| 020820 | Fresh, chilled or frozen frogs' legs   | 20% | 3 |

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| 020830 | Fresh, chilled or frozen meat and edible offal of primates   | 20% | 3 |
| 020840 | Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> " and of manatees and dugongs "mammals of the order <i>Sirenia</i> "   | 20% | 3 |
| 020850 | Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"  | 20% | 3 |
| 020890 | Fresh, chilled or frozen meat and edible offal of pigeons, seals, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species <i>Gallus domesticus</i> ", ducks, geese, turkeys, guinea fowl", rabbits, hares, primates, whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> ", manatees and dugongs "mammals of the order <i>Sirenia</i> ", reptiles and frogs' legs) | 20% | 3 |
| 020900 | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked  | 20% | 5 |
| 021011 | Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in   | 20% | 5 |
| 021012 | Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked   | 20% | 5 |
| 021019 | Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)  | 20% | 5 |
| 021020 | Meat of bovine animals, salted, in brine, dried or smoked  | 20% | 5 |
| 021091 | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of primates   | 20% | 3 |
| 021092 | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> " and manatees and dugongs "mammals of the order <i>Sirenia</i> "  | 20% | 3 |
| 021093 | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of reptiles "e.g. snakes, turtles, alligators"  | 20% | 3 |

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| 021099 | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order <i>Cetacea</i> ", manatees and dugongs "mammals of the order <i>Sirenia</i> " and reptiles)   | 20% | 5 |
| 030110 | Live ornamental fish  | 30% | 3 |
| 030191 | Live trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "   | 30% | 3 |
| 030192 | Live eels " <i>Anguilla</i> spp."   | 30% | 3 |
| 030193 | Live carp   | 30% | 3 |
| 030199 | Live fish (excl. ornamental fish, trout [ <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ], eels [ <i>Anguilla</i> spp.] and carp)  | 30% | 3 |
| 030211 | Fresh or chilled trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "   | 20% | 3 |
| 030212 | Fresh or chilled Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> "  | 20% | 5 |
| 030219 | Fresh or chilled salmonidae (excl. trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ", Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> ") | 20% | 5 |
| 030221 | Fresh or chilled lesser or Greenland halibut " <i>Reinhardtius hippoglossoides</i> , Atlantic halibut " <i>Hippoglossus hippoglossus</i> " and Pacific halibut " <i>Hippoglossus stenolepis</i> "   | 20% | 5 |
| 030222 | Fresh or chilled plaice " <i>Pleuronectes platessa</i> "  | 20% | 5 |
| 030223 | Fresh or chilled sole " <i>Solea</i> spp."  | 20% | 5 |
| 030229 | Fresh or chilled flat fish <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Catharidae</i> (excl. halibut <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> and <i>Hippoglossus stenolepis</i> , plaice <i>Pleuronectes platessa</i> and sole <i>Solea</i> spp.)  | 20% | 5 |
| 030231 | Fresh or chilled albacore or longfinned tunas " <i>Thunnus alalunga</i> "   | 20% | 5 |

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| 030232 | Fresh or chilled yellowfin tunas " <i>Thunnus albacares</i> "  | 20% | 5 |
| 030233 | Fresh or chilled skipjack or stripe-bellied bonito   | 20% | 5 |
| 030234 | Fresh or chilled bigeye tunas " <i>Thunnus obesus</i> "  | 20% | 5 |
| 030235 | Fresh or chilled bluefin tunas " <i>Thunnus thynnus</i> "  | 20% | 5 |
| 030236 | Fresh or chilled Southern bluefin tunas " <i>Thunnus maccoyii</i> "  | 20% | 5 |
| 030239 | Fresh or chilled tunas of the genus " <i>Thunnus</i> " (excl. <i>Thunnus alalunga</i> , <i>Thunnus albacares</i> , <i>Thunnus obesus</i> , <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i> )  | 20% | 5 |
| 030240 | Fresh or chilled herrings " <i>Clupea harengus</i> , <i>clupea pallasii</i> "  | 20% | 5 |
| 030250 | Fresh or chilled cod " <i>gadus morhua</i> , <i>gadus ogac</i> , <i>gadus macrocephalus</i> "  | 20% | 5 |
| 030261 | Fresh or chilled sardines " <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.", sardinella " <i>Sardinella</i> spp.", brisling or sprats " <i>Sprattus sprattus</i> "  | 20% | 5 |
| 030262 | Fresh or chilled haddock " <i>Melanogrammus aeglefinus</i> "   | 20% | 5 |
| 030263 | Fresh or chilled coalfish " <i>Pollachius virens</i> "   | 20% | 5 |
| 030264 | Fresh or chilled mackerel " <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> "  | 20% | 5 |
| 030265 | Fresh or chilled dogfish and other sharks  | 20% | 5 |
| 030266 | Fresh or chilled eels " <i>Anguilla</i> spp."  | 20% | 5 |
| 030269 | Fresh or chilled freshwater and saltwater fish (excl. salmonidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cod, sardines, sardinella, brisling or sprats, haddock, coalfish, mackerel, sharks and eels)  | 20% | 5 |
| 030270 | Fresh or chilled fish livers and roes  | 20% | 3 |
| 030311 | Frozen sockeye salmon [red salmon] " <i>Oncorhynchus nerka</i> "   | 20% | 5 |
| 030319 | Frozen Pacific salmon " <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> " (excl. sockeye salmon [red salmon] " <i>Oncorhynchus nerka</i> ") | 20% | 5 |

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| 030321 | Frozen trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> " | 20% | 5 |
| 030322 | Frozen Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> "  | 30% | 5 |
| 030329 | Frozen salmonidae (excl. Pacific salmon, Atlantic salmon, Danube salmon and trout)  | 20% | 5 |
| 030331 | Frozen lesser or Greenland halibut " <i>Reinhardtius hippoglossoides</i> ", Atlantic halibut " <i>Hippoglossus hippoglossus</i> " and Pacific halibut " <i>Hippoglossus stenolepis</i> "                                      | 20% | 5 |
| 030332 | Frozen plaice " <i>Pleuronectes platessa</i> "  | 20% | 5 |
| 030333 | Frozen sole " <i>Solea</i> spp."  | 20% | 5 |
| 030339 | Frozen flat fish " <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> " (excl. halibut, plaice and sole)  | 20% | 5 |
| 030341 | Frozen albacore or longfinned tunas " <i>Thunnus alalunga</i> "   | 20% | 5 |
| 030342 | Frozen yellowfin tunas " <i>Thunnus albacares</i> "   | 20% | 5 |
| 030343 | Frozen skipjack or stripe-bellied bonito " <i>Euthynnus -Katsuwonus- pelamis</i> "  | 20% | 5 |
| 030344 | Frozen bigeye tunas " <i>Thunnus obesus</i> "   | 20% | 5 |
| 030345 | Frozen bluefin tunas " <i>Thunnus thynnus</i> "   | 20% | 5 |
| 030346 | Frozen Southern bluefin tunas " <i>Thunnus maccoyii</i> "   | 20% | 5 |
| 030349 | Frozen tunas of the genus " <i>Thunnus</i> " (excl. <i>Thunnus alalunga</i> , <i>Thunnus albacares</i> , <i>Thunnus obesus</i> , <i>Thunnus thynnus</i> and <i>Thunnus maccoyii</i> )   | 20% | 5 |
| 030350 | Frozen herrings " <i>Clupea harengus</i> , <i>Clupea pallasii</i> "   | 20% | 5 |
| 030360 | Frozen cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> and <i>Gadus macrocephalus</i> "   | 20% | 5 |
| 030371 | Frozen sardines " <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.", sardinella " <i>Sardinella</i> spp." and brisling or sprats " <i>Sprattus sprattus</i> "  | 20% | 3 |
| 030372 | Frozen haddock " <i>Melanogrammus aeglefinus</i> "  | 20% | 5 |
| 030373 | Frozen coalfish " <i>Pollachius virens</i> "  | 20% | 5 |

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| 030374 | Frozen mackerel " <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> "  | 20% | 3 |
| 030375 | Frozen dogfish and other sharks  | 20% | 5 |
| 030376 | Frozen eels " <i>Anguilla</i> spp."  | 20% | 5 |
| 030377 | Frozen sea bass " <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> "   | 20% | 5 |
| 030378 | Frozen hake " <i>Merluccius</i> spp., <i>Urophycis</i> spp."   | 20% | 3 |
| 030379 | Frozen freshwater and saltwater fish (excl. salmonidae, flat fish, tunas, skipjack or stripe-bellied bonito, herrings, cod, sardines, sardinella, brisling or sprats, haddock, coalfish, mackerel, dogfish and other sharks, eels, sea bass and hake)  | 20% | 5 |
| 030380 | Frozen fish livers and roes  | 30% | 3 |
| 030410 | Fresh or chilled fillets and other fish meat, whether or not minced  | 30% | 5 |
| 030420 | Frozen fish fillets  | 30% | 5 |
| 030490 | Frozen fish meat, whether or not minced (excl. fillets)  | 30% | 5 |
| 030510 | Flours, meals and pellets of fish, fit for human consumption   | 20% | 5 |
| 030520 | Fish livers and roes, dried, smoked, salted or in brine  | 20% | 5 |
| 030530 | Fish fillets, dried, salted or in brine, not smoked  | 20% | 5 |
| 030541 | Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> ", smoked, incl. fillets | 20% | 3 |
| 030542 | Herrings " <i>Clupea harengus</i> , <i>Clupea pallasii</i> ", smoked, incl. fillets  | 20% | 5 |
| 030549 | Smoked fish, incl. fillets (excl. Pacific salmon, Atlantic salmon, Danube salmon and herrings)   | 20% | 5 |
| 030551 | Dried cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ", whether or not salted, not smoked (excl. fillets)  | 20% | 3 |
| 030559 | Dried fish, salted, not smoked (excl. cod and other fillets)   | 20% | 3 |



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| 030561 | Herrings " <i>Clupea harengus</i> , <i>Clupea pallasii</i> ", salted or in brine only (excl. fillets)  | 20% | 5 |
| 030562 | Cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ", salted or in brine only (excl. fillets)  | 20% | 5 |
| 030563 | Anchovies " <i>Engraulis</i> spp.", salted or in brine only (excl. fillets)  | 20% | 5 |
| 030569 | Fish, salted or in brine only (excl. herrings, cod, anchovies and fillets in general)  | 20% | 5 |
| 030611 | Frozen rock lobster and other sea crawfish " <i>Palinurus</i> spp.", " <i>Panulirus</i> spp." and " <i>Jasus</i> spp.", whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water   | 30% | 5 |
| 030612 | Frozen lobsters " <i>Homarus</i> spp.", whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water  | 30% | 5 |
| 030613 | Frozen shrimps and prawns, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water   | 30% | 5 |
| 030614 | Frozen crabs, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water   | 30% | 3 |
| 030619 | Frozen crustaceans, fit for human consumption, whether in shell or not, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns and crabs); frozen flours, meals, and pellets of crustaceans, fit for human consumption | 30% | 5 |
| 030621 | Rock lobster and other sea crawfish " <i>Palinurus</i> spp., <i>Panulirus</i> spp. and <i>Jasus</i> spp.", whether in shell or not, live, dried, salted or in brine, incl. in shell, cooked by steaming or by boiling in water   | 30% | 3 |
| 030622 | Lobsters " <i>Homarus</i> spp.", whether in shell or not, live, dried, salted or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water  | 30% | 3 |
| 030623 | Shrimps and prawns, whether in shell or not, live, dried, salted or in brine, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water   | 30% | 5 |
| 030624 | Crabs, whether in shell or not, live, dried, salted or in brine, incl. crabs in shell, cooked by steaming or by boiling in water   | 30% | 3 |

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| 030629 | Crustaceans, fit for human consumption, whether in shell or not, live, fresh, chilled, dried, salted or in brine, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns and crabs); flours, meals and pellets of crustaceans, fit for human consumption | 30% | 3 |
| 030710 | Oysters, live, fresh, chilled, frozen, dried, salted or in brine   | 30% | 3 |
| 030721 | Live, fresh or chilled scallops, incl. queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> , with or without shell  | 30% | 3 |
| 030729 | Scallops, incl. queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> , frozen, dried, salted or in brine, with or without shell  | 30% | 3 |
| 030731 | Live, fresh or chilled mussels " <i>Mytilus</i> spp., <i>Perna</i> spp.", with or without shell  | 30% | 3 |
| 030739 | Mussels " <i>Mytilus</i> spp., <i>Perna</i> spp.", frozen, dried, salted or in brine, with or without shell  | 30% | 3 |
| 030741 | Live, fresh or chilled cuttle fish " <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp." and squid " <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.", with or without shell   | 30% | 3 |
| 030749 | Cuttle fish " <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp." and squid " <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.", frozen, dried, salted or in brine, with or without shell   | 30% | 3 |
| 030751 | Live, fresh or chilled octopus " <i>Octopus</i> spp.", with or without shell   | 30% | 3 |
| 030759 | Octopus " <i>Octopus</i> spp.", frozen, dried, salted or in brine, with or without shell   | 30% | 3 |
| 030760 | Snails, live, fresh, chilled, frozen, salted, dried or in brine, with or without shell (excl. sea snails)  | 30% | 3 |

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| 030791 | Live, fresh or chilled molluscs, fit for human consumption, whether in shell or not, incl. sea urchins, sea cucumbers and other aquatic invertebrates (other than crustaceans); fresh or chilled flours, meals and pellets of aquatic invertebrates (other than crustaceans), fit for human consumption (excl. oysters, scallops, queen scallops, mussels, cuttlefish, squids, octopus and snails other than sea snails)         | 30% | 3 |
| 030799 | Molluscs, fit for human consumption, whether in shell or not, frozen, dried, salted or in brine, incl. sea urchins, sea cucumbers and other aquatic invertebrates (other than crustaceans); flours, meals and pellets of aquatic invertebrates (other than crustaceans), fit for human consumption (excl. chilled, and oysters, scallops, queen scallops, mussels, cuttlefish, squids, octopus and snails other than sea snails) | 30% | 3 |
| 040110 | Milk and cream of a fat content by weight of $\leq 1\%$ , not concentrated nor containing added sugar or other sweetening matter   | 5%  | 5 |
| 040120 | Milk and cream of a fat content by weight of $> 1\%$ but $\leq 6\%$ , not concentrated nor containing added sugar or other sweetening matter   | 5%  | 5 |
| 040130 | Milk and cream of a fat content by weight of $> 6\%$ , not concentrated nor containing added sugar or other sweetening matter  | 5%  | 5 |
| 040210 | Milk and cream in solid forms, of a fat content by weight of $\leq 1,5\%$  | 5%  | 5 |
| 040221 | Milk and cream in solid forms, of a fat content by weight of $> 1,5\%$ , unsweetened   | 5%  | 5 |
| 040229 | Milk and cream in solid forms, of a fat content by weight of $> 1,5\%$ , sweetened   | 5%  | 5 |
| 040291 | Milk and cream, concentrated but unsweetened (excl. in solid forms)  | 5%  | 5 |

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| 040299 | Milk and cream, concentrated and sweetened (excl. in solid forms)   | 5%  | 5 |
| 040310 | Yogurt, whether or not flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa  | 30% | 5 |
| 040390 | Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt) | 30% | 5 |
| 040410 | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter  | 30% | 5 |
| 040490 | Products consisting of natural milk constituents, whether or not sweetened, n.e.s.  | 30% | 5 |
| 040510 | Butter (excl. dehydrated butter and ghee)   | 30% | 5 |
| 040520 | Dairy spreads of a fat content, by weight, of $\geq 39\%$ but $< 80\%$  | 30% | 5 |
| 040590 | Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)   | 30% | 5 |
| 040610 | Fresh cheese, i.e. unripened or uncured cheese, incl. whey cheese, and curd   | 30% | 5 |
| 040620 | Grated or powdered cheese   | 30% | 5 |
| 040630 | Processed cheese, not grated or powdered  | 30% | 5 |
| 040640 | Blue-veined cheese  | 30% | 5 |
| 040690 | Cheese (excl. fresh cheese, incl. whey cheese, not fermented, curd, processed cheese, blue-veined cheese, and grated or powdered cheese)  | 30% | 5 |
| 040700 | Birds' eggs, in shell, fresh, preserved or cooked   | 30% | 3 |
| 040811 | Dried egg yolks, whether or not sweetened   | 30% | 3 |
| 040819 | Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)  | 30% | 3 |

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| 040891 | Dried birds' eggs, not in shell, whether or not sweetened (excl. egg yolks)   | 30% | 3 |
| 040899 | Birds' eggs, not in shell, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)  | 30% | 3 |
| 040900 | Natural honey   | 30% | 5 |
| 041000 | Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.  | 30% | 3 |
| 050100 | Human hair, unworked, whether or not washed or scoured; waste of human hair   | 10% | 1 |
| 050210 | Pigs', hogs' or boars' bristles and waste of such bristles  | 10% | 1 |
| 050290 | Badger and other brush making hair and waste thereof  | 10% | 1 |
| 050300 | Horsehair and horsehair waste, whether or not put up as a layer, with or without supporting material  | 10% | 1 |
| 050400 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked   | 30% | 3 |
| 050510 | Feathers used for stuffing and down, not further worked than cleaned, disinfected or treated for preservation   | 10% | 1 |
| 050590 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down) | 30% | 3 |
| 050610 | Ossein and bones treated with acid  | 30% | 3 |
| 050690 | Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)   | 30% | 3 |
| 050710 | Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)   | 30% | 3 |

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| 050790 | Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)  | 30% | 3 |
| 050800 | Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape  | 30% | 3 |
| 050900 | Natural sponges of animal origin  | 30% | 3 |
| 051000 | 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 | 30% | 3 |
| 051110 | Bovine semen  | 30% | 1 |
| 051191 | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption  | 30% | 5 |
| 051199 | Products of animal origin, n.e.s., dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs or other aquatic invertebrates)   | 30% | 3 |
| 060110 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (excl. those used for human consumption and chicory plants and roots)  | 5%  | 1 |
| 060120 | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots (excl. those used for human consumption and chicory roots of the variety cichorium intybus sativum)                 | 5%  | 1 |
| 060210 | Unrooted cuttings and slips   | 5%  | 1 |
| 060220 | Edible fruit or nut trees, shrubs and bushes, whether or not grafted  | 5%  | 1 |
| 060230 | Rhododendrons and azaleas, grafted or not   | 5%  | 1 |
| 060240 | Roses, whether or not grafted   | 5%  | 1 |

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| 060290 | Live plants, incl. their roots, and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses) | 5%  | 1 |
| 060310 | Fresh cut flowers and flower buds, for bouquets or for ornamental purposes   | 30% | 5 |
| 060390 | Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, for bouquets or for ornamental purposes   | 30% | 3 |
| 060410 | Mosses and lichens for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared  | 30% | 2 |
| 060491 | Foliage, branches and other parts of plants, without flowers or flower buds, grasses, fresh, for bouquets or ornamental purposes   | 30% | 3 |
| 060499 | Foliage, branches and other parts of plants, without flowers or flower buds, grasses, for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared  | 30% | 3 |
| 070110 | Seed potatoes  | 5%  | 1 |
| 070190 | Fresh or chilled potatoes (excl. seed)   | 30% | 5 |
| 070200 | Tomatoes, fresh or chilled   | 30% | 5 |
| 070310 | Fresh or chilled onions and shallots   | 30% | 5 |
| 070320 | Garlic, fresh or chilled   | 30% | 5 |
| 070390 | Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)  | 30% | 5 |
| 070410 | Fresh or chilled cauliflowers and headed broccoli  | 30% | 5 |
| 070420 | Brussels sprouts, fresh or chilled   | 30% | 5 |
| 070490 | Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts)  | 30% | 5 |
| 070511 | Fresh or chilled cabbage lettuce   | 30% | 5 |

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| 070519 | Fresh or chilled lettuce (excl. cabbage lettuce)   | 30% | 5 |
| 070521 | Fresh or chilled witloof chicory   | 30% | 5 |
| 070529 | Fresh or chilled chicory (excl. witloof chicory)   | 30% | 5 |
| 070610 | Fresh or chilled carrots and turnips   | 30% | 5 |
| 070690 | Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excl. carrots and turnips)  | 30% | 5 |
| 070700 | Cucumbers and gherkins, fresh or chilled   | 30% | 5 |
| 070810 | Fresh or chilled peas " <i>Pisum sativum</i> ", shelled or unshelled   | 30% | 5 |
| 070820 | Fresh or chilled beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.", shelled or unshelled   | 30% | 5 |
| 070890 | Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas " <i>Pisum sativum</i> " and beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.") | 30% | 5 |
| 070910 | Fresh or chilled globe artichokes  | 30% | 5 |
| 070920 | Fresh or chilled asparagus   | 30% | 5 |
| 070930 | Fresh or chilled aubergines  | 30% | 5 |
| 070940 | Fresh or chilled celery (excl. celeriac)   | 30% | 5 |
| 070951 | Fresh or chilled mushrooms of the genus " <i>Agaricus</i> "  | 30% | 5 |
| 070952 | Fresh or chilled truffles  | 30% | 5 |
| 070959 | Fresh or chilled edible mushrooms (excl. mushrooms of the genus " <i>Agaricus</i> " and truffles)  | 30% | 5 |
| 070960 | Fresh or chilled fruits of the genus " <i>Capsicum</i> " or " <i>Pimenta</i> "   | 30% | 5 |
| 070970 | Fresh or chilled spinach, New Zealand spinach and orache spinach   | 30% | 5 |



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| 070990 | Fresh or chilled vegetables (excl. potatoes, tomatoes, vegetables of the " <i>Allium</i> spp.", cabbages of the genus " <i>Brassica</i> ", lettuces of the species " <i>Lactuca sativa</i> " and " <i>Cichorium</i> ", carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, cucumbers and gherkins, leguminous vegetables, artichokes, asparagus, aubergines, mushrooms, truffles, fruits of the genus " <i>Capsicum</i> " or of the genus " <i>Pimenta</i> ", spinach, New Zealand spinach and orache spinach) | 30% | 5 |
| 071010 | Potatoes, uncooked or cooked by steaming or by boiling in water, frozen  | 30% | 5 |
| 071021 | Shelled or unshelled peas " <i>Pisum sativum</i> ", uncooked or cooked by steaming or by boiling in water, frozen  | 30% | 5 |
| 071022 | Shelled or unshelled beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.", uncooked or cooked by steaming or by boiling in water, frozen  | 30% | 5 |
| 071029 | Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas " <i>Pisum sativum</i> " and beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.")   | 30% | 5 |
| 071030 | Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen   | 30% | 5 |
| 071040 | Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen   | 30% | 5 |
| 071080 | Vegetables, uncooked or cooked by steaming or by boiling in water, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, and sweetcorn)   | 30% | 5 |
| 071090 | Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen  | 30% | 5 |
| 071120 | Olives, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption  | 30% | 3 |
| 071130 | Capers provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption   | 30% | 3 |
| 071140 | Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption   | 30% | 5 |

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| 071151 | Mushrooms of the genus " <i>Agaricus</i> ", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption  | 30% | 3 |
| 071159 | Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus " <i>Agaricus</i> ")                             | 30% | 3 |
| 071190 | Vegetables and mixtures of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. onions, olives, capers, cucumbers and gherkins, not mixed) | 30% | 5 |
| 071220 | Dried onions, whole, cut, sliced, broken or in powder, but not further prepared   | 30% | 5 |
| 071231 | Dried mushrooms of the genus " <i>Agaricus</i> ", whole, cut, sliced, broken or in powder, but not further prepared   | 30% | 3 |
| 071232 | Dried wood ears " <i>Auricularia</i> spp.", whole, cut, sliced, broken or in powder, but not further prepared   | 30% | 3 |
| 071233 | Dried jelly fungi " <i>Tremella</i> spp.", whole, cut, sliced, broken or in powder, but not further prepared  | 30% | 3 |
| 071239 | Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus " <i>Agaricus</i> ", wood ears " <i>Auricularia</i> spp." and jelly fungi " <i>Tremella</i> spp.")  | 30% | 3 |
| 071290 | Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)  | 30% | 5 |
| 071310 | Dried, shelled peas " <i>Pisum sativum</i> ", whether or not skinned or split   | 30% | 5 |
| 071320 | Dried, shelled chickpeas "garbanzos", whether or not skinned or split   | 30% | 5 |
| 071331 | Dried, shelled beans of species " <i>Vigna mungo</i> [L.] Hepper or <i>Vigna radiata</i> [L.] Wilczek", whether or not skinned or split   | 30% | 5 |

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| 071332 | Dried, shelled small red "Adzuki" beans " <i>Phaseolus or Vigna angularis</i> ", whether or not skinned or split   | 30% | 5 |
| 071333 | Dried, shelled kidney beans " <i>Phaseolus vulgaris</i> ", whether or not skinned or split   | 30% | 5 |
| 071339 | Dried, shelled beans " <i>Vigna and Phaseolus</i> ", whether or not skinned or split (excl. beans of species " <i>Vigna mungo</i> [L] Hepper or <i>Vigna radiata</i> [L.] Wilczek", small red "Adzuki" beans and kidney beans)   | 30% | 5 |
| 071340 | Dried, shelled lentils, whether or not skinned or split  | 30% | 3 |
| 071350 | Dried, shelled broad beans " <i>Vicia faba var. major</i> " and horse beans " <i>Vicia faba var. equina</i> and <i>Vicia faba var. minor</i> ", whether or not skinned or split  | 30% | 3 |
| 071390 | Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans and horse beans)   | 30% | 3 |
| 071410 | Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets  | 30% | 1 |
| 071420 | Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets   | 30% | 1 |
| 071490 | Roots and tubers of arrowroot, salep, Jerusalem artichokes 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 and sago pith (excl. manioc "cassava" and sweet potatoes) | 30% | 1 |
| 080111 | Desiccated coconuts  | 30% | 3 |
| 080119 | Fresh coconuts, whether or not shelled or peeled   | 30% | 3 |
| 080121 | Fresh or dried brazil nuts, in shell   | 30% | 3 |
| 080122 | Fresh or dried brazil nuts, shelled  | 30% | 3 |
| 080131 | Fresh or dried cashew nuts, in shell   | 30% | 3 |
| 080132 | Fresh or dried cashew nuts, shelled  | 30% | 3 |
| 080211 | Fresh or dried almonds in shell  | 30% | 3 |
| 080212 | Fresh or dried almonds, shelled and peeled   | 30% | 3 |

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| 080221 | Fresh or dried hazelnuts or filberts " <i>Corylus</i> spp.", in shell   | 30% | 3 |
| 080222 | Fresh or dried hazelnuts or filberts " <i>Corylus</i> spp.", shelled and peeled   | 30% | 3 |
| 080231 | Fresh or dried walnuts in shell   | 30% | 3 |
| 080232 | Fresh or dried walnuts, shelled and peeled  | 30% | 3 |
| 080240 | Fresh or dried chestnuts " <i>Castanea</i> spp.", whether or not shelled or peeled  | 30% | 3 |
| 080250 | Fresh or dried pistachios, whether or not shelled or peeled   | 30% | 5 |
| 080290 | Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts " <i>Castania</i> spp." and pistachios)  | 30% | 3 |
| 080300 | Bananas, incl. plantains, fresh or dried  | 30% | 2 |
| 080410 | Fresh or dried dates  | 30% | 3 |
| 080420 | Fresh or dried figs   | 30% | 3 |
| 080430 | Fresh or dried pineapples   | 30% | 2 |
| 080440 | Fresh or dried avocados   | 30% | 2 |
| 080450 | Fresh or dried guavas, mangoes and mangosteens  | 30% | 2 |
| 080510 | Fresh or dried oranges  | 30% | 5 |
| 080520 | Fresh or dried mandarins incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids  | 30% | 5 |
| 080540 | Fresh or dried grapefruit   | 30% | 5 |
| 080550 | Fresh or dried lemons " <i>Citrus limon</i> , <i>Citrus limonum</i> " and limes " <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> "  | 30% | 5 |
| 080590 | Fresh or dried citrus fruit (excl. oranges, lemons " <i>Citrus limon</i> , <i>Citrus limonum</i> ", limes " <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids) | 30% | 5 |
| 080610 | Fresh grapes  | 30% | 3 |

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| 080620 | Dried grapes  | 30% | 3 |
| 080711 | Fresh watermelons   | 30% | 3 |
| 080719 | Fresh melons (excl. watermelons)  | 30% | 3 |
| 080720 | Fresh pawpaws "papayas"   | 30% | 2 |
| 080810 | Fresh apples  | 30% | 5 |
| 080820 | Fresh pears and quinces   | 30% | 3 |
| 080910 | Fresh apricots  | 30% | 3 |
| 080920 | Fresh cherries  | 30% | 3 |
| 080930 | Fresh peaches, incl. nectarines   | 30% | 3 |
| 080940 | Fresh plums and sloes   | 30% | 3 |
| 081010 | Fresh strawberries  | 30% | 3 |
| 081020 | Fresh raspberries, blackberries, mulberries and loganberries  | 30% | 3 |
| 081030 | Fresh black, white or red currants and gooseberries   | 30% | 3 |
| 081040 | Fresh cranberries, bilberries and other fruits of the genus " <i>Vaccinium</i> "  | 30% | 3 |
| 081050 | Fresh kiwifruit   | 30% | 3 |
| 081060 | Fresh durians   | 30% | 3 |
| 081090 | Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, black, white or redcurrants, gooseberries, cranberries, fruits of the genus " <i>Vaccinium</i> ", kiwifruit and durians) | 30% | 3 |
| 081110 | Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened   | 30% | 3 |

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| 081120 | Frozen raspberries, blackberries, mulberries, loganberries, black-, white- or red- currants and gooseberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened                                   | 30% | 3 |
| 081190 | Frozen fruit and nuts, uncooked or cooked by steaming or boiling in water, whether or not sweetened (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries) | 30% | 3 |
| 081210 | Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption  | 30% | 3 |
| 081290 | Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. cherries)                 | 30% | 3 |
| 081310 | Dried apricots   | 30% | 3 |
| 081320 | Dried prunes   | 30% | 3 |
| 081330 | Dried apples   | 30% | 3 |
| 081340 | Dried peaches, pears, papaws "papayas", tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)  | 30% | 3 |
| 081350 | Mixtures of nuts or dried fruits   | 30% | 3 |
| 081400 | Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives  | 30% | 3 |
| 090111 | Coffee (excl. roasted and decaffeinated)   | 30% | 5 |
| 090112 | Decaffeinated coffee (excl. roasted)   | 30% | 5 |
| 090121 | Roasted coffee (excl. decaffeinated)   | 30% | 5 |
| 090122 | Roasted, decaffeinated coffee  | 30% | 5 |
| 090190 | Coffee husks and skins; coffee substitutes containing coffee in any proportion   | 30% | 5 |

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| 090210 | Green tea in immediate packings of $\leq 3$ kg   | 30% | 5 |
| 090220 | Green tea in immediate packings of $> 3$ kg  | 30% | 5 |
| 090230 | Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of $\leq 3$ kg | 30% | 5 |
| 090240 | Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of $> 3$ kg    | 30% | 5 |
| 090300 | Mate   | 30% | 5 |
| 090411 | Pepper of the genus <i>Piper</i> , neither crushed nor ground  | 30% | 3 |
| 090412 | Pepper of the genus <i>Piper</i> , crushed or ground   | 30% | 3 |
| 090420 | Fruits of the genus " <i>Capsicum</i> " or of the genus " <i>Pimenta</i> ", dried or crushed or ground       | 30% | 3 |
| 090500 | Vanilla  | 30% | 5 |
| 090610 | Cinnamon and cinnamon-tree flowers (excl. crushed and ground)  | 30% | 5 |
| 090620 | Crushed or ground cinnamon and cinnamon-tree flowers   | 30% | 5 |
| 090700 | Cloves, whole fruit, cloves and stems  | 30% | 5 |
| 090810 | Nutmeg   | 30% | 3 |
| 090820 | Mace   | 30% | 3 |
| 090830 | Cardamoms  | 30% | 3 |
| 090910 | Seeds of anise or badian   | 30% | 3 |
| 090920 | Coriander seeds  | 30% | 3 |
| 090930 | Cumin seeds  | 30% | 3 |
| 090940 | Caraway seeds  | 30% | 3 |
| 090950 | Seeds of fennel; juniper berries   | 30% | 3 |
| 091010 | Ginger   | 30% | 5 |

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| 091020 | Saffron  | 30% | 5 |
| 091030 | Turmeric "curcuma"   | 30% | 5 |
| 091040 | Thyme and bay leaves   | 30% | 3 |
| 091050 | Curry  | 30% | 5 |
| 091091 | Mixtures of different types of spices  | 30% | 5 |
| 091099 | Spices (excl. pepper of the genus <i>Piper</i> , fruit of the genus " <i>Capsicum</i> " or of the genus " <i>Pimenta</i> ", vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma", thyme, bay leaves, curry and mixtures of various types of spices) | 30% | 5 |
| 100110 | Durum wheat  | 5%  | 3 |
| 100190 | Wheat and meslin (excl. durum wheat)   | 10% | 3 |
| 100200 | Rye  | 10% | 3 |
| 100300 | Barley   | 10% | 3 |
| 100400 | Oats   | 10% | 1 |
| 100510 | Maize seed   | 5%  | 1 |
| 100590 | Maize (excl. seed)   | 30% | 5 |
| 100610 | Rice in the husk, "paddy" or rough   | 20% | 5 |
| 100620 | Husked or brown rice   | 20% | 3 |
| 100630 | Semi-milled or wholly milled rice, whether or not polished or glazed   | 20% | 3 |
| 100640 | Broken rice  | 5%  | 3 |
| 100700 | Grain sorghum  | 30% | 3 |
| 100810 | Buckwheat  | 30% | 3 |
| 100820 | Millet (excl. grain sorghum)   | 30% | 3 |
| 100830 | Canary seed  | 30% | 3 |



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| 100890 | Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, buckwheat, millet, canary seed and grain sorghum)   | 30% | 5 |
| 110100 | Wheat or meslin flour  | 30% | 5 |
| 110210 | Rye flour  | 30% | 5 |
| 110220 | Maize "corn" flour   | 30% | 5 |
| 110230 | Rice flour   | 30% | 5 |
| 110290 | Cereal flours (excl. wheat, meslin, rye, maize and rice)   | 30% | 5 |
| 110311 | Groats and meal of wheat   | 10% | 5 |
| 110313 | Groats and meal of maize "corn"  | 10% | 5 |
| 110319 | Groats and meal of cereals (excl. wheat and maize)   | 20% | 5 |
| 110320 | Pellets  | 30% | 5 |
| 110412 | Rolled or flaked grains of oats  | 20% | 5 |
| 110419 | Rolled or flaked grains of cereals (excl. barley and oats)   | 20% | 5 |
| 110422 | Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. oat flour)  | 20% | 5 |
| 110423 | Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. maize flour)  | 20% | 5 |
| 110429 | Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. oats and maize, grain flour and husked and semi- or wholly milled rice and broken rice) | 20% | 5 |
| 110430 | Germ of cereals, whole, rolled, flaked or ground   | 20% | 5 |
| 110510 | Flour, meal and powder of potatoes   | 30% | 5 |
| 110520 | Flakes, granules and pellets of potatoes   | 30% | 5 |
| 110610 | Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713   | 30% | 5 |

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| 110620 | Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714                  | 30% | 5 |
| 110630 | Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons"  | 30% | 5 |
| 110710 | Malt (excl. roasted)   | 10% | 5 |
| 110720 | Roasted malt   | 10% | 5 |
| 110811 | Wheat starch   | 30% | 5 |
| 110812 | Maize starch   | 10% | 5 |
| 110813 | Potato starch  | 10% | 5 |
| 110814 | Manioc starch  | 30% | 5 |
| 110819 | Starch (excl. wheat, maize, potato and manioc)   | 30% | 5 |
| 110820 | Inulin   | 10% | 1 |
| 110900 | Wheat gluten, whether or not dried   | 10% | 3 |
| 120100 | Soya beans, whether or not broken  | 10% | 3 |
| 120210 | Ground-nuts in shell, not roasted or otherwise cooked  | 30% | 5 |
| 120220 | Shelled ground-nuts, whether or not broken (excl. roasted or otherwise cooked)   | 30% | 5 |
| 120300 | Copra  | 30% | 3 |
| 120400 | Linseed, whether or not broken   | 10% | 1 |
| 120510 | Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"                              | 10% | 1 |
| 120590 | High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of $\geq$ 2% and yielding a solid component of glucosinolates of $\geq$ 30 micromoles/g", whether or not broken | 10% | 1 |
| 120600 | Sunflower seeds, whether or not broken   | 10% | 1 |
| 120710 | Palm nuts and kernels, whether or not broken   | 10% | 1 |

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| 120720 | Cotton seeds, whether or not broken   | 10% | 1 |
| 120730 | Castor oil seeds, whether or not broken   | 10% | 1 |
| 120740 | Sesamum seeds, whether or not broken  | 10% | 1 |
| 120750 | Mustard seeds, whether or not broken  | 10% | 1 |
| 120760 | Safflower seeds, whether or not broken  | 10% | 1 |
| 120791 | Poppy seeds, whether or not broken  | 10% | 1 |
| 120799 | Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, ground-nuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower and poppy seeds)         | 10% | 1 |
| 120810 | Soya bean flour and meal  | 10% | 5 |
| 120890 | Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)   | 10% | 5 |
| 120910 | Sugar beet seed, for sowing   | 5%  | 1 |
| 120921 | Alfalfa seed for sowing   | 5%  | 1 |
| 120922 | Clover " <i>Trifolium</i> spp" seed, for sowing   | 5%  | 1 |
| 120923 | Fescue seed for sowing  | 5%  | 1 |
| 120924 | Kentucky blue grass " <i>Poa pratensis</i> L." seed for sowing  | 5%  | 1 |
| 120925 | Rye grass " <i>Lolium multiflorum</i> lam., <i>Lolium perenne</i> L." seed, for sowing  | 5%  | 1 |
| 120926 | Timothy grass seed for sowing   | 5%  | 1 |
| 120929 | Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover " <i>Trifolium</i> spp.", fescue, Kentucky blue grass " <i>Poa pratensis</i> L.", rye grass " <i>Lolium multiflorum</i> lam., <i>Lolium perenne</i> L." and Timothy grass) | 5%  | 1 |
| 120930 | Seeds of herbaceous plants cultivated mainly for flowers, for sowing  | 5%  | 1 |
| 120991 | Vegetable seeds, for sowing   | 5%  | 1 |

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| 120999 | Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, mate and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes) | 5%  | 1 |
| 121010 | Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)  | 10% | 3 |
| 121020 | Hop cones, ground, powdered or in the form of pellets; lupulin  | 10% | 3 |
| 121110 | Liquorice roots, fresh or dried, whether or not cut, crushed or powdered  | 10% | 1 |
| 121120 | Ginseng roots, fresh or dried, whether or not cut, crushed or powdered  | 10% | 1 |
| 121130 | Coca leaf, fresh or dried, whether or not cut, crushed or powdered  | 10% | 5 |
| 121140 | Poppy straw, fresh or dried, whether or not cut, crushed or powdered  | 10% | 5 |
| 121190 | Plants, parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excl. liquorice and ginseng roots, coca leaf and poppy straw)   | 10% | 1 |
| 121210 | Locust beans, incl. locust bean seed, fresh, chilled, frozen or dried, whether or not ground  | 10% | 1 |
| 121220 | Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground  | 10% | 1 |
| 121230 | Apricot, peach "incl. nectarine" or plum stones and kernels   | 10% | 1 |
| 121291 | Sugar beet, fresh, chilled, frozen or dried, whether or not ground  | 10% | 2 |
| 121299 | Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.   | 10% | 1 |
| 121300 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets   | 10% | 1 |

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| 121410 | Alfalfa meal and pellets  | 10% | 5 |
| 121490 | 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 (excl. lucerne "alfalfa" meal and pellets) | 10% | 1 |
| 130110 | Natural lac   | 10% | 5 |
| 130120 | Natural gum Arabic  | 10% | 5 |
| 130190 | Natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)   | 10% | 2 |
| 130211 | Opium   | 10% | 5 |
| 130212 | Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)  | 10% | 5 |
| 130213 | Extracts of hops  | 10% | 2 |
| 130214 | Extracts of pyrethrum and of roots containing rotenone  | 10% | 1 |
| 130219 | Vegetable saps and extracts (excl. liquorice, hops, pyrethrum, roots of plants containing rotenone and opium)   | 10% | 5 |
| 130220 | Pectic substances, pectinates and pectates  | 10% | 1 |
| 130231 | Agar-agar, whether or not modified  | 10% | 1 |
| 130232 | Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified   | 10% | 1 |
| 130239 | Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)  | 10% | 1 |
| 140110 | Bamboos   | 10% | 1 |
| 140120 | Rattans   | 10% | 1 |
| 140190 | Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)                                       | 10% | 1 |

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| 140200 | Vegetable materials of a kind used primarily as stuffing or as padding, e.g. kapok, vegetable hair and eel-grass, whether or not put up as a layer, with or without supporting material   | 10% | 1 |
| 140300 | Vegetable materials, such as broom-corn, piassava, couch-grass and istle, of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles  | 10% | 5 |
| 140410 | Raw vegetable materials primarily for dyeing or tanning, n.e.s.   | 10% | 1 |
| 140420 | Cotton linters  | 10% | 3 |
| 140490 | Vegetable products n.e.s  | 10% | 5 |
| 150100 | Pig fat, incl. lard, and poultry fat, rendered or otherwise extracted (excl. lard stearin and lard oil)   | 30% | 5 |
| 150200 | Fats of bovine animals, sheep or goats (excl. lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared)  | 30% | 5 |
| 150300 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)  | 10% | 1 |
| 150410 | Fish-liver oils and their fractions, whether or not refined (excl. chemically modified)   | 30% | 3 |
| 150420 | Fats and oils of fish and their fractions, whether or not refined (excl. liver oils and chemically modified)  | 10% | 1 |
| 150430 | Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)   | 30% | 3 |
| 150500 | Wool grease and fatty substances derived therefrom, incl. lanolin   | 30% | 3 |
| 150600 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom) | 30% | 5 |
| 150710 | Crude soya-bean oil, whether or not degummed  | 30% | 5 |
| 150790 | Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)   | 30% | 5 |

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| 150810 | Crude ground-nut oil  | 30% | 5 |
| 150890 | Ground-nut oil and its fractions, whether or not refined (excl. chemically modified and crude)  | 30% | 5 |
| 150910 | Virgin olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil                             | 30% | 5 |
| 150990 | Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified) | 30% | 5 |
| 151000 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509                    | 30% | 5 |
| 151110 | Crude palm oil  | 30% | 5 |
| 151190 | Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)  | 30% | 5 |
| 151211 | Crude sunflower-seed or safflower oil   | 30% | 5 |
| 151219 | Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151221 | Crude cotton-seed oil   | 30% | 5 |
| 151229 | Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151311 | Crude coconut oil   | 30% | 5 |
| 151319 | Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151321 | Crude palm kernel and babassu oil   | 10% | 5 |
| 151329 | Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151411 | Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude   | 30% | 5 |

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| 151419 | Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151491 | High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ " and mustard oil, crude  | 30% | 5 |
| 151499 | High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ ", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)  | 30% | 5 |
| 151511 | Crude linseed oil  | 10% | 1 |
| 151519 | Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)   | 30% | 5 |
| 151521 | Crude maize oil  | 30% | 5 |
| 151529 | Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)   | 30% | 5 |
| 151530 | Castor oil and fractions thereof, whether or not refined, but not chemically modified  | 10% | 1 |
| 151540 | Tung oil and its fractions, whether or not refined, but not chemically modified  | 30% | 5 |
| 151550 | Sesame oil and its fractions, whether or not refined, but not chemically modified  | 30% | 5 |
| 151590 | Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, ground-nut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor, tung and sesame oil) | 30% | 5 |
| 151610 | Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared  | 30% | 5 |
| 151620 | Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared   | 30% | 5 |
| 151710 | Margarine (excl. liquid)   | 30% | 5 |



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| 151790 | Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, mixtures of olive oils and their fractions, and solid margarine) | 10% | 5 |
| 151800 | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.  | 10% | 2 |
| 152000 | Glycerol, crude; glycerol waters and glycerol lyes  | 10% | 3 |
| 152110 | Vegetable waxes, whether or not refined or coloured (excl. triglycerides)   | 10% | 1 |
| 152190 | Beeswax, other insect waxes and spermaceti, whether or not refined or coloured  | 10% | 1 |
| 152200 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes  | 10% | 1 |
| 160100 | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 30% | 5 |
| 160210 | Homogenized prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of $\leq 250$ g  | 30% | 5 |
| 160220 | Preparations of liver of any animal (excl. sausages and similar products and finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g)   | 30% | 5 |
| 160231 | Meat or offal of turkeys " <i>Gallus domesticus</i> ", prepared or preserved (excl. sausages and similar products, and finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)                                   | 30% | 5 |

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| 160232 | Meat or offal of fowls of the species " <i>Gallus domesticus</i> ", prepared or preserved (excl. of meat or offal of turkeys " <i>Gallus domesticus</i> " or guinea fowl, sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices) | 30% | 5 |
| 160239 | Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species " <i>domesticus</i> " (excl. sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)  | 30% | 5 |
| 160241 | Hams and cuts thereof, prepared or preserved  | 30% | 5 |
| 160242 | Prepared or preserved shoulders and cuts thereof, of swine  | 30% | 5 |
| 160249 | Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)   | 30% | 5 |
| 160250 | Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)  | 30% | 5 |
| 160290 | Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)   | 30% | 5 |
| 160300 | Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates  | 30% | 5 |
| 160411 | Prepared or preserved salmon, whole or in pieces (excl. minced)   | 30% | 3 |

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| 160412 | Prepared or preserved herrings, whole or in pieces (excl. minced)  | 30% | 3 |
| 160413 | Prepared or preserved sardines, sardinella and brisling or sprats, whole or in pieces (excl. minced)   | 30% | 5 |
| 160414 | Prepared or preserved tunas, skipjack and Atlantic bonito, whole or in pieces (excl. minced)   | 30% | 5 |
| 160415 | Prepared or preserved mackerel, whole or in pieces (excl. minced)  | 30% | 5 |
| 160416 | Prepared or preserved anchovies, whole or in pieces (excl. minced)   | 30% | 3 |
| 160419 | Prepared or preserved fish, whole or in pieces (excl. minced and salmon, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito "sarda spp.", mackerel and anchovies) | 30% | 5 |
| 160420 | Prepared or preserved fish (excl. whole or in pieces)  | 30% | 5 |
| 160430 | Caviar and caviar substitutes prepared from fish eggs  | 30% | 5 |
| 160510 | Crab, prepared or preserved  | 30% | 5 |
| 160520 | Shrimps and prawns, prepared or preserved  | 30% | 5 |
| 160530 | Lobster, prepared or preserved   | 30% | 5 |
| 160540 | Crustaceans, prepared or preserved (excl. crabs, shrimps, prawns and lobster)  | 30% | 5 |
| 160590 | Molluscs and aquatic invertebrates, prepared or preserved  | 30% | 5 |
| 170111 | Raw cane sugar (excl. added flavouring or colouring)   | 30% | 5 |
| 170112 | Raw beet sugar (excl. added flavouring or colouring)   | 30% | 5 |
| 170191 | Refined cane or beet sugar, containing added flavouring or colouring, in solid form  | 30% | 5 |

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| 170199 | Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)   | 30% | 5 |
| 170211 | Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $\geq 99\%$ lactose, expressed as anhydrous lactose, calculated on the dry matter   | 10% | 3 |
| 170219 | Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $< 99\%$ lactose, expressed as anhydrous lactose, calculated on the dry matter  | 10% | 3 |
| 170220 | Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)  | 10% | 5 |
| 170230 | Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, $< 20\%$ by weight of fructose  | 10% | 3 |
| 170240 | Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state $\geq 20\%$ and $< 50\%$ by weight of fructose (excl. invert sugar)  | 10% | 3 |
| 170250 | Chemically pure fructose in solid form   | 10% | 3 |
| 170260 | Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state $> 50\%$ by weight of fructose (excl. chemically pure fructose and invert sugar)  | 10% | 5 |
| 170290 | Sugars in solid form, incl. invert sugar and chemically pure maltose, and sugar and sugar syrup blends containing in the dry state $50\%$ by weight of fructose, not flavoured or coloured, artificial honey, whether or not mixed with natural honey and caramel (excl. cane or beet sugar, chemically pure sucrose, lactose, maple sugar, glucose, fructose, and syrups thereof) | 10% | 5 |
| 170310 | Cane molasses resulting from the extraction or refining of sugar   | 30% | 3 |
| 170390 | Beet molasses resulting from the extraction or refining of sugar   | 30% | 3 |
| 170410 | Chewing gum, whether or not sugar coated   | 30% | 5 |
| 170490 | Sugar confectionery not containing cocoa, incl. white chocolate (excl. chewing gum)  | 30% | 5 |

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| 180100 | Cocoa beans, whole or broken, raw or roasted   | 30% | 3 |
| 180200 | Cocoa shells, husks, skins and other cocoa waste   | 30% | 5 |
| 180310 | Cocoa paste (excl. defatted)   | 30% | 5 |
| 180320 | Cocoa paste, wholly or partly defatted   | 30% | 5 |
| 180400 | Cocoa butter, fat and oil  | 30% | 5 |
| 180500 | Cocoa powder, not containing added sugar or other sweetening matter  | 30% | 5 |
| 180610 | Cocoa powder, sweetened  | 30% | 5 |
| 180620 | Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder)  | 30% | 5 |
| 180631 | Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg, filled  | 30% | 5 |
| 180632 | Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg (excl. filled)   | 30% | 5 |
| 180690 | Chocolate and other preparations containing cocoa, in containers or immediate packings of ≤ 2 kg (excl. in blocks, slabs or bars and cocoa powder)   | 30% | 5 |
| 190110 | Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yoghurt, kefir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. | 5%  | 3 |

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| 190120 | Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yoghurt, kefir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905  | 30% | 5 |
| 190190 | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yoghurt, kefir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. (excl. for infant use, put up for retail sale, and mixes and doughs for the preparation of bakers' wares of heading 1905) | 30% | 5 |
| 190211 | Uncooked pasta, not stuffed or otherwise prepared, containing eggs  | 30% | 5 |
| 190219 | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 30% | 5 |
| 190220 | Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared   | 30% | 5 |
| 190230 | Pasta, cooked or otherwise prepared (excl. stuffed)   | 30% | 5 |
| 190240 | Couscous, whether or not prepared   | 30% | 3 |
| 190300 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   | 30% | 5 |
| 190410 | Prepared foods obtained by swelling or roasting cereals or cereal products, e.g. corn flakes  | 30% | 5 |
| 190420 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals   | 30% | 5 |
| 190430 | Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains  | 30% | 5 |

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| 190490 | Cereals (excl. maize [corn]) in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)  | 30% | 5 |
| 190510 | Crispbread   | 30% | 5 |
| 190520 | Gingerbread and the like, whether or not containing cocoa  | 30% | 5 |
| 190531 | Sweet biscuits   | 30% | 5 |
| 190532 | Waffles and wafers   | 30% | 5 |
| 190540 | Rusks, toasted bread and similar toasted products  | 30% | 3 |
| 190590 | 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 (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers with water content of $\leq 10\%$ , rusks, toasted bread and similar toasted products) | 30% | 5 |
| 200110 | Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid  | 30% | 5 |
| 200190 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins)   | 30% | 5 |
| 200210 | Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid   | 30% | 5 |
| 200290 | Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)  | 30% | 5 |
| 200310 | Mushrooms of the genus " <i>Agaricus</i> ", prepared or preserved otherwise than by vinegar or acetic acid   | 30% | 5 |
| 200320 | Truffles, prepared or preserved otherwise than by vinegar or acetic acid   | 30% | 3 |
| 200390 | Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus " <i>Agaricus</i> ")   | 30% | 3 |
| 200410 | Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen   | 30% | 3 |

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| 200490 | Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles and potatoes, unmixed)  | 30% | 5 |
| 200510 | Homogenized vegetables put up for retail sale as infant food or for dietetic purposes, in containers of $\leq 250$ g   | 30% | 5 |
| 200520 | Potatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 30% | 3 |
| 200540 | Peas " <i>Pisum Sativum</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 30% | 5 |
| 200551 | Shelled beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 30% | 5 |
| 200559 | Unshelled beans " <i>Vigna</i> spp., <i>Phaseolus</i> spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 30% | 5 |
| 200560 | Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 30% | 3 |
| 200570 | Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 30% | 3 |
| 200580 | Sweet corn " <i>Zea Mays</i> var. <i>Saccharata</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 30% | 5 |
| 200590 | Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenized vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas " <i>Pisum sativum</i> ", beans " <i>Vigna</i> , <i>Phaseolus</i> ", asparagus, olives and sweet corn " <i>Zea Mays</i> var. <i>Saccharata</i> ", unmixed) | 30% | 5 |
| 200600 | Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallized"  | 30% | 5 |
| 200710 | Homogenized preparations of jams, jellies, marmalades, fruit or nut purees and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of $\leq 250$ g  | 30% | 5 |



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| 200791 | Citrus fruit jams, jellies, marmalades, purees or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. homogenized preparations of subheading 2007.10)  | 30% | 5 |
| 200799 | Jams, jellies, marmalades, purees or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. citrus fruit and homogenized preparations of subheading 2007.10)   | 30% | 5 |
| 200811 | Ground-nuts, prepared or preserved (excl. preserved with sugar)   | 30% | 5 |
| 200819 | Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)              | 30% | 5 |
| 200820 | Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                | 30% | 5 |
| 200830 | Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.   | 30% | 5 |
| 200840 | Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.  | 30% | 3 |
| 200850 | Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                  | 30% | 3 |
| 200860 | Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                  | 30% | 3 |
| 200870 | Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking) | 30% | 3 |
| 200880 | Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.   | 30% | 5 |

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| 200891 | Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)  | 30% | 3 |
| 200892 | Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking) | 30% | 5 |
| 200899 | Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches and strawberries)   | 30% | 5 |
| 200911 | Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200912 | Orange juice, unfermented, Brix value $\leq 20$ at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)   | 30% | 5 |
| 200919 | Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value $\leq 20$ at 20°C)   | 30% | 5 |
| 200921 | Grapefruit juice, unfermented, Brix value $\leq 20$ at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 30% | 5 |
| 200929 | Grapefruit juice, unfermented, Brix value $> 20$ at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200931 | Single citrus fruit juice, unfermented, Brix value $\leq 20$ at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)  | 30% | 5 |
| 200939 | Single citrus fruit juice, unfermented, Brix value $> 20$ at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)   | 30% | 5 |

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| 200941 | Pineapple juice, unfermented, Brix value $\leq$ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 30% | 5 |
| 200949 | Pineapple juice, unfermented, Brix value $>$ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200950 | Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200961 | Grape juice, incl. grape must, unfermented, Brix value $\leq$ 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 30% | 5 |
| 200969 | Grape juice, incl. grape must, unfermented, Brix value $>$ 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200971 | Apple juice, unfermented, Brix value $\leq$ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 30% | 5 |
| 200979 | Apple juice, unfermented, Brix value $>$ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 200980 | Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must and apples) | 30% | 5 |
| 200990 | Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 30% | 5 |
| 210111 | Extracts, essences and concentrates, of coffee  | 30% | 5 |
| 210112 | Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee   | 30% | 5 |
| 210120 | Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or mate  | 30% | 5 |
| 210130 | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof   | 30% | 5 |
| 210210 | Active yeasts   | 10% | 2 |

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| 210220 | Inactive yeasts; other dead single-cell micro-organisms (excl. packaged as medicaments)  | 10% | 2 |
| 210230 | Prepared baking powders  | 10% | 2 |
| 210310 | Soya sauce   | 30% | 5 |
| 210320 | Tomato ketchup and other tomato sauces   | 30% | 3 |
| 210330 | Mustard flour and meal, whether or not prepared, and mustard   | 30% | 3 |
| 210390 | Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)   | 30% | 5 |
| 210410 | Soups and broths and preparations therefor   | 30% | 3 |
| 210420 | Food preparations consisting of finely homogenized mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of $\leq 250\text{g}$ | 30% | 5 |
| 210500 | Ice cream and other edible ice, whether or not containing cocoa  | 30% | 3 |
| 210610 | Protein concentrates and textured protein substances   | 10% | 2 |
| 210690 | Food preparations, n.e.s.  | 30% | 5 |
| 220110 | Mineral waters and aerated waters, not containing added sugar, other sweetening matter or flavoured  | 30% | 5 |
| 220190 | Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)                | 30% | 5 |
| 220210 | Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage  | 30% | 5 |
| 220290 | Non-alcoholic beverages (excl. water, fruit or vegetable juices and milk)  | 30% | 5 |
| 220300 | Beer made from malt  | 30% | 5 |
| 220410 | Sparkling wine of fresh grapes   | 30% | 5 |

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| 220421 | Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of $\leq 2$ l (excl. sparkling wine)   | 30% | 5 |
| 220429 | Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of $> 2$ l (excl. sparkling wine)  | 30% | 5 |
| 220430 | Grape must, of an actual alcoholic strength of $> 0,5\%$ vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)   | 30% | 3 |
| 220510 | Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of $\leq 2$ l  | 30% | 5 |
| 220590 | Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of $> 2$ l   | 30% | 5 |
| 220600 | Cider, perry, mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances) | 30% | 5 |
| 220710 | Undenatured ethyl alcohol, of actual alcoholic strength of $\geq 80\%$  | 20% | 5 |
| 220720 | Denatured ethyl alcohol and other spirits of any strength   | 20% | 5 |
| 220820 | Spirits obtained by distilling grape wine or grape marc   | 30% | 5 |
| 220830 | Whiskies  | 30% | 5 |
| 220840 | Rum and tafia   | 30% | 5 |
| 220850 | Gin and Geneva  | 30% | 5 |
| 220860 | Vodka   | 30% | 5 |
| 220870 | Liqueurs and cordials   | 30% | 5 |

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| 220890 | Ethyl alcohol of an alcoholic strength of < 80% vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum, taffia, gin, geneva, vodka, liqueurs and cordials) | 30% | 5 |
| 220900 | Vinegar, fermented vinegar and substitutes for vinegar obtained from acetic acid  | 30% | 5 |
| 230110 | Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves   | 5%  | 1 |
| 230120 | Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption  | 5%  | 1 |
| 230210 | Bran, sharps and other residues of maize "corn", whether or not in the form of pellets, derived from sifting, milling or other working  | 10% | 1 |
| 230220 | Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working  | 5%  | 1 |
| 230230 | Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working   | 5%  | 1 |
| 230240 | Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. maize, rice and wheat)   | 5%  | 1 |
| 230250 | Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working   | 5%  | 1 |
| 230310 | Residues of starch manufacture and similar residues   | 10% | 1 |
| 230320 | Beet-pulp, bagasse and other waste of sugar manufacture   | 10% | 1 |
| 230330 | Brewing or distilling dregs and waste   | 10% | 1 |
| 230400 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil  | 5%  | 3 |
| 230500 | 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% | 1 |

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| 230610 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds  | 10% | 1 |
| 230620 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed   | 5%  | 1 |
| 230630 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds   | 5%  | 1 |
| 230641 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"   | 5%  | 1 |
| 230649 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of $\geq$ 2% and yielding a solid component of glucosinolates of $\geq$ 30 micromoles/g"                                | 5%  | 1 |
| 230650 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra  | 5%  | 1 |
| 230660 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels  | 10% | 1 |
| 230670 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils from maize "corn" germ   | 10% | 1 |
| 230690 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, maize "corn" germ, or from the extraction of soya-bean oil or ground-nut oil) | 5%  | 1 |
| 230700 | Wine lees; argol   | 10% | 1 |
| 230800 | Acorns, horse-chestnuts, marc and other vegetable materials and vegetable waste, vegetable residues and by-products of a kind used in animal feeding, whether or not in the form of pellets, n.e.s.  | 10% | 1 |

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| 230910 | Dog or cat food, put up for retail sale  | 30% | 5 |
| 230990 | Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)   | 30% | 3 |
| 240110 | Tobacco, unstemmed/unstripped  | 10% | 5 |
| 240120 | Tobacco, partly or wholly stemmed/stripped, otherwise unmanufactured   | 10% | 5 |
| 240130 | Tobacco refuse   | 10% | 5 |
| 240210 | Cigars, cheroots and cigarillos containing tobacco   | 30% | 5 |
| 240220 | Cigarettes, containing tobacco   | 30% | 5 |
| 240290 | Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes   | 30% | 5 |
| 240310 | Smoking tobacco, whether or not containing tobacco substitutes in any proportion   | 10% | 5 |
| 240391 | Tobacco, "homogenized" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust   | 10% | 5 |
| 240399 | Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenized" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences) | 30% | 5 |
| 250100 | Salts, incl. 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   | 20% | 5 |
| 250200 | Unroasted iron pyrites   | 10% | 1 |
| 250300 | Sulphur of all kinds (excl. sublimed sulphur, precipitated sulphur and colloidal sulphur)  | 10% | 1 |
| 250410 | Natural graphite in powder or in flakes  | 10% | 1 |
| 250490 | Natural graphite (excl. in powder or in flakes)  | 10% | 1 |
| 250510 | Silica sands and quartz sands, whether or not coloured   | 10% | 1 |



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| 250590 | Natural sands of all kinds, whether or not coloured (excl. silica sands, quartz sands, gold- and platinum-bearing sands, zircon, rutile and ilmenite sands, monazite sands, and tar or asphalt sands) | 10% | 1 |
| 250610 | Quartz (excl. quartz sands)   | 10% | 1 |
| 250621 | Crude or roughly trimmed quartzite  | 10% | 1 |
| 250629 | Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a square or rectangular shape (excl. roughly trimmed)  | 10% | 1 |
| 250700 | Kaolin and other kaolinic clays, whether or not calcined  | 10% | 1 |
| 250810 | Bentonite   | 10% | 1 |
| 250820 | Decolourizing earths and fuller's earth   | 10% | 1 |
| 250830 | Fire-clay (excl. kaolin and other kaolinic clays and expanded clay)   | 10% | 1 |
| 250840 | Clays (excl. fire-clay, kaolin and other kaolinic clays and expanded clay)  | 10% | 1 |
| 250850 | Andalusite, kyanite and sillimanite   | 10% | 1 |
| 250860 | Mullite   | 10% | 1 |
| 250870 | Chamotte or dinas earths  | 10% | 1 |
| 250900 | Chalk   | 10% | 1 |
| 251010 | Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, unground   | 10% | 1 |
| 251020 | Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, ground   | 10% | 1 |
| 251110 | Natural barium sulphate "barytes"   | 5%  | 1 |
| 251120 | Natural barium carbonate "witherite", whether or not calcined (excl. barium oxide)  | 10% | 1 |
| 251200 | Siliceous fossil meals, e.g. kieselguhr, tripolite and diatomite, and similar siliceous earths, whether or not calcined, of an apparent specific gravity of $\leq 1$                                  | 10% | 1 |
| 251311 | Pumice stone, crude or in irregular pieces, incl. crushed pumice "bimskies"   | 10% | 1 |

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| 251319 | Pumice stone, crushed or ground  | 10% | 1 |
| 251320 | Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated   | 10% | 1 |
| 251400 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape; slate powder and slate refuse  | 10% | 1 |
| 251511 | Marble and travertine, crude or roughly trimmed  | 10% | 2 |
| 251512 | Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape   | 10% | 5 |
| 251520 | Ecaussine and other calcareous monumental or building stone of an apparent specific gravity of $\geq 2,5$ , and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, and marble and travertine)   | 10% | 2 |
| 251611 | Granite, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)   | 10% | 2 |
| 251612 | Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)  | 10% | 2 |
| 251621 | Sandstone, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)   | 10% | 2 |
| 251622 | Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)  | 10% | 2 |
| 251690 | Porphyry, basalt and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, or already with the characteristics of setts, curbstones and flagstones, monumental or building stone of an apparent specific gravity of $\geq 2,5$ , granite and sandstone) | 10% | 2 |
| 251710 | Pebbles, gravel, broken or crushed stone, for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated  | 10% | 2 |

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| 251720 | Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, shingle and flint for concrete aggregates, for road metalling or for railway or other ballast   | 10% | 2 |
| 251730 | Tarred macadam  | 10% | 2 |
| 251741 | Marble granules, chippings and powder, whether or not heat-treated  | 10% | 1 |
| 251749 | Granules, chippings and powder, whether or not heat-treated, of travertine, ecaussine, alabaster, basalt, granite, sandstone, porphyry, syenite, lava, gneiss, trachyte and other rocks of heading 2515 and 2516 (excl. marble)   | 10% | 1 |
| 251810 | Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular "incl. square" shape (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast) | 10% | 2 |
| 251820 | Calcined or sintered dolomite (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)  | 10% | 2 |
| 251830 | Dolomite ramming mix  | 10% | 2 |
| 251910 | Natural magnesium carbonate "magnesite"   | 10% | 1 |
| 251990 | Fused magnesia; dead-burned "sintered" magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide (excl. natural magnesium carbonate "magnesite")   | 10% | 1 |
| 252010 | Gypsum; anhydrite   | 10% | 1 |
| 252020 | Plasters consisting of calcined gypsum or calcium sulphate, whether or not coloured, with or without small quantities of accelerators or retarders  | 10% | 2 |
| 252100 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement  | 10% | 1 |
| 252210 | Quicklime   | 5%  | 1 |
| 252220 | Slaked lime   | 5%  | 1 |
| 252230 | Hydraulic lime (excl. pure calcium oxide and calcium hydroxide)   | 10% | 2 |
| 252310 | Cement clinkers   | 10% | 2 |

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| 252321 | White portland cement, whether or not artificially coloured  | 20% | 3 |
| 252329 | Portland cement (excl. white, whether or not artificially coloured)  | 20% | 3 |
| 252330 | Aluminous cement   | 20% | 3 |
| 252390 | Cement, whether or not coloured (excl. aluminous cement and portland cement)   | 20% | 3 |
| 252400 | Asbestos (excl. products made from asbestos)   | 10% | 5 |
| 252510 | Crude mica and mica rifted into sheets or splittings   | 10% | 2 |
| 252520 | Mica powder  | 10% | 2 |
| 252530 | Mica waste   | 10% | 2 |
| 252610 | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape, and talc, uncrushed or unpowdered   | 10% | 1 |
| 252620 | Natural steatite and talc, crushed or powdered   | 10% | 1 |
| 252810 | Sodium borates, natural, and concentrates thereof, whether or not calcined (excl. sodium borates separated from natural brine)   | 10% | 1 |
| 252890 | Borates, natural, and concentrates thereof, whether or not calcined, and natural boric acids containing $\leq 85\%$ of $H_3BO_3$ calculated on the dry weight (excl. sodium borates and concentrates thereof and borates separated from natural brine) | 10% | 1 |
| 252910 | Feldspar   | 10% | 1 |
| 252921 | Fluorspar containing by weight $\leq 97\%$ calcium fluoride  | 10% | 1 |
| 252922 | Fluorspar containing by weight $> 97\%$ calcium fluoride   | 10% | 1 |
| 252930 | Leucite, nepheline and nepheline syenite   | 10% | 1 |
| 253010 | Vermiculite, perlite and chlorites, unexpanded   | 10% | 1 |
| 253020 | Kieserite and epsomite "natural magnesium sulphates"   | 10% | 1 |
| 253090 | Arsenic sulfides, alunite, pozzuolana, earth colours and other mineral substances, n.e.s.  | 10% | 3 |
| 260111 | Non-agglomerated iron ores and concentrates "ECSC" (excl. roasted iron pyrites)  | 10% | 1 |

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|--------|---|-----|---|
| 260112 | Agglomerated iron ores and concentrates "ECSC" (excl. roasted iron pyrites)   | 10% | 1 |
| 260120 | Roasted iron pyrites  | 10% | 1 |
| 260200 | Manganese ores and concentrates, incl. ferruginous manganese ores and concentrates, with a manganese content of $\geq 20\%$ , calculated on the dry weight "ECSC" | 10% | 1 |
| 260300 | Copper ores and concentrates  | 10% | 1 |
| 260400 | Nickel ores and concentrates  | 10% | 1 |
| 260500 | Cobalt ores and concentrates  | 10% | 1 |
| 260600 | Aluminium ores and concentrates   | 10% | 1 |
| 260700 | Lead ores and concentrates  | 10% | 1 |
| 260800 | Zinc ores and concentrates  | 10% | 1 |
| 260900 | Tin ores and concentrates   | 10% | 1 |
| 261000 | Chromium ores and concentrates  | 10% | 1 |
| 261100 | Tungsten ores and concentrates  | 10% | 1 |
| 261210 | Uranium ores and concentrates   | 10% | 1 |
| 261220 | Thorium ores and concentrates   | 10% | 1 |
| 261310 | Roasted molybdenum ores and concentrates  | 10% | 1 |
| 261390 | Molybdenum ores and concentrates (excl. roasted)  | 10% | 1 |
| 261400 | Titanium ores and concentrates  | 10% | 1 |
| 261510 | Zirconium ores and concentrates   | 10% | 1 |
| 261590 | Niobium, tantalum or vanadium ores and concentrates   | 10% | 1 |
| 261610 | Silver ores and concentrates  | 10% | 1 |
| 261690 | Precious metal ores and concentrates (excl. silver ores and concentrates)   | 10% | 1 |

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|--------|---|-----|---|
| 261710 | Antimony ores and concentrates  | 10% | 1 |
| 261790 | Ores and concentrates (excl. iron, manganese, copper, nickel, cobalt, aluminium, lead, zinc, tin, chromium, tungsten, uranium, thorium, molybdenum, titanium, niobium, tantalum, vanadium, zirconium, precious metal or antimony ores and concentrates) | 10% | 1 |
| 261800 | Granulated slag "slag sand" from the manufacture of iron or steel   | 10% | 1 |
| 261900 | Slag, dross, scalings and other waste from the manufacture of iron or steel (excl. granulated slag)   | 10% | 1 |
| 262011 | Hard zinc spelter   | 10% | 1 |
| 262019 | Ash and residues containing mainly zinc (excl. hard zinc spelter)   | 10% | 1 |
| 262021 | Leaded gasoline sludges and leaded anti-knock compound sludges, obtained from storage tanks of leaded gasoline and leaded anti-knock compounds and containing mainly lead, lead compounds and iron oxide  | 10% | 5 |
| 262029 | Ash and residues containing mainly lead (excl. leaded gasoline sludges and leaded anti-knock compound sludges)  | 10% | 5 |
| 262030 | Ash and residues containing mainly copper   | 10% | 5 |
| 262040 | Ash and residues containing mainly aluminium  | 10% | 5 |
| 262060 | Ash and residues, containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds (excl. those from the manufacture of iron or steel)          | 10% | 5 |
| 262091 | Ash and residues, containing antimony, beryllium, cadmium, chromium or their mixtures (excl. those from the manufacture of iron or steel)   | 10% | 5 |

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| 262099 | Ash and residues, containing metals or metal compounds (excl. those from the manufacture of iron or steel, those containing primarily zinc, lead, copper or aluminium, those containing arsenic, mercury, thallium or their mixtures of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds and those containing antimony, beryllium, cadmium, chromium or their mixtures) | 10% | 5 |
| 262110 | Ash and residues from the incineration of municipal waste   | 10% | 5 |
| 262190 | Slag and ash, incl. seaweed ash "kelp" (excl. slag, incl. granulated, from the manufacture of iron or steel, ashes and residues containing arsenic, metals or metal compounds and those from the incineration of municipal waste)   | 10% | 3 |
| 270111 | Anthracite "ECSC", whether or not pulverized, non-agglomerated  | 10% | 1 |
| 270112 | Bituminous coal "ECSC", whether or not pulverized, non-agglomerated   | 10% | 1 |
| 270119 | Coal "ECSC", whether or not pulverized, non-agglomerated (excl. anthracite and bituminous coal)   | 10% | 1 |
| 270120 | Briquettes, ovoids and similar solid fuels manufactured from coal "ECSC"  | 10% | 1 |
| 270210 | Lignite "ECSC", whether or not pulverized, non-agglomerated (excl. jet)   | 10% | 1 |
| 270220 | Agglomerated lignite "ECSC" (excl. jet)   | 10% | 1 |
| 270300 | Peat, incl. peat litter, whether or not agglomerated  | 10% | 1 |
| 270400 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon   | 10% | 1 |
| 270500 | Coal gas, water gas, producer gas, lean gas and similar gases (excl. petroleum gases and other gaseous hydrocarbons)  | 10% | 1 |
| 270600 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars  | 10% | 1 |
| 270710 | Benzol "benzene" containing > 50% of benzene (excl. chemically defined)   | 10% | 2 |
| 270720 | Toluol "toluene" containing > 50% of toluene (excl. chemically defined)   | 10% | 2 |

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|--------|---|-----|---|
| 270730 | Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined)  | 10% | 2 |
| 270740 | Naphthalene containing > 50% of naphthalene (excl. chemically defined)  | 10% | 2 |
| 270750 | Aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds)   | 10% | 2 |
| 270760 | Phenols containing > 50% of phenols (excl. chemically defined)  | 10% | 2 |
| 270791 | Creosote oils (excl. chemically defined)  | 10% | 2 |
| 270799 | Oils and other products of the distillation of high temperature coal tars; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents (excl. chemically-defined compounds, benzol "benzene", toluol "toluene", xylol "xylenes", naphthalene, aromatic hydrocarbon mixtures of subheading 2707.50, phenols and creosote oils) | 10% | 2 |
| 270810 | Pitch obtained from coal tar or from other mineral tars   | 10% | 2 |
| 270820 | Pitch coke obtained from coal tar or from other mineral tars  | 10% | 2 |
| 270900 | Petroleum oils and oils obtained from bituminous minerals, crude  | 10% | 2 |
| 271011 | Light oils and preparations, of petroleum or bituminous minerals which $\geq 90\%$ by volume distil at 210°C, by the ASTM D 86 method   | 10% | 3 |
| 271019 | Medium oils and preparations, of petroleum or bituminous minerals, n.e.s.   | 10% | 3 |
| 271091 | Waste oils containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs]  | 10% | 3 |
| 271099 | Waste oils containing mainly petroleum or bituminous minerals (excl. those containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs])   | 10% | 3 |
| 271111 | Natural gas, liquefied  | 10% | 1 |
| 271112 | Propane, liquefied  | 10% | 1 |



|        |   |     |   |
|--------|---|-----|---|
| 271113 | Butanes, liquefied (excl. of a purity of $\geq 95\%$ of N-butane or isobutane)  | 10% | 1 |
| 271114 | Ethylene, propylene, butylene and butadiene, liquefied (excl. ethylene of a purity of $\geq 95\%$ and propylene, butylene and butadiene of a purity of $\geq 90\%$ )  | 10% | 1 |
| 271119 | Gaseous hydrocarbons, liquefied, n.e.s. (excl. natural gas, propane, butane, ethylene, propylene, butylene and butadiene)   | 10% | 1 |
| 271121 | Natural gas in gaseous state  | 10% | 1 |
| 271129 | Hydrocarbons in gaseous state, n.e.s. (excl. natural gas)   | 10% | 1 |
| 271210 | Petroleum jelly   | 20% | 5 |
| 271220 | Paraffin wax containing $< 0,75\%$ by weight of oil   | 10% | 1 |
| 271290 | Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excl. petroleum jelly and paraffin wax containing $< 0,75\%$ by weight of oil) | 10% | 1 |
| 271311 | Petroleum coke, non-calcined  | 10% | 1 |
| 271312 | Petroleum coke, calcined  | 10% | 1 |
| 271320 | Petroleum bitumen   | 10% | 1 |
| 271390 | Residues of petroleum oil or of oil obtained from bituminous minerals (excl. petroleum coke and petroleum bitumen)  | 10% | 1 |
| 271410 | Bituminous or oil shale and tar sands   | 10% | 1 |
| 271490 | Bitumen and asphalt, natural; asphaltites and asphaltic rocks   | 10% | 1 |
| 271500 | Bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch  | 10% | 1 |
| 271600 | Electrical energy   | 10% | 1 |
| 280110 | Chlorine  | 10% | 1 |
| 280120 | Iodine  | 10% | 1 |
| 280130 | Fluorine; bromine   | 10% | 1 |

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|--------|--|-----|---|
| 280200 | Sulphur, sublimed or precipitated; colloidal sulphur                               | 10% | 1 |
| 280300 | Carbon "carbon blacks and other forms of carbon", n.e.s.                           | 10% | 1 |
| 280410 | Hydrogen   | 10% | 1 |
| 280421 | Argon  | 10% | 1 |
| 280429 | Rare gases (excl. argon)   | 10% | 1 |
| 280430 | Nitrogen   | 10% | 1 |
| 280440 | Oxygen   | 10% | 1 |
| 280450 | Boron; tellurium   | 10% | 1 |
| 280461 | Silicon containing $\geq 99,99\%$ by weight of silicon                             | 10% | 1 |
| 280469 | Silicon containing $< 99,99\%$ by weight of silicon                                | 10% | 1 |
| 280470 | Phosphorus   | 10% | 1 |
| 280480 | Arsenic  | 10% | 1 |
| 280490 | Selenium   | 10% | 1 |
| 280511 | Sodium   | 10% | 1 |
| 280512 | Calcium  | 10% | 1 |
| 280519 | Alkali or alkaline-earth metals (excl. sodium and calcium)                         | 10% | 1 |
| 280530 | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 10% | 1 |
| 280540 | Mercury  | 10% | 1 |
| 280610 | Hydrogen chloride "hydrochloric acid"  | 10% | 1 |
| 280620 | Chlorosulphuric acid   | 10% | 1 |
| 280700 | Sulphuric acid; oleum  | 10% | 1 |
| 280800 | Nitric acid; sulphonitric acids  | 10% | 1 |
| 280910 | Diphosphorus pentaoxide  | 10% | 1 |

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|--------|---|-----|---|
| 280920 | Phosphoric acid; polyphosphoric acids, whether or not chemically defined  | 10% | 1 |
| 281000 | Oxides of boron; boric acids  | 10% | 1 |
| 281111 | Hydrogen fluoride "hydrofluoric acid"   | 10% | 1 |
| 281119 | Inorganic acids (excl. hydrogen chloride "hydrochloric acid", chlorosulphuric acid, sulphuric acid, oleum, nitric acid, sulphonitric acids, phosphoric acid, polyphosphoric acids, boric acids and hydrogen fluoride "hydrofluoric acid") | 10% | 1 |
| 281121 | Carbon dioxide  | 10% | 1 |
| 281122 | Silicon dioxide   | 10% | 1 |
| 281123 | Sulphur dioxide   | 10% | 1 |
| 281129 | Inorganic oxygen compounds of non-metals (excl. diphosphorus pentaoxide, oxides of boron, carbon dioxide, silicon dioxide and sulphur dioxide)  | 10% | 1 |
| 281210 | Chlorides and chloride oxides   | 10% | 1 |
| 281290 | Halides and halide oxides of non-metals (excl. chlorides and chloride oxides)   | 10% | 1 |
| 281310 | Carbon disulphide   | 10% | 1 |
| 281390 | Sulphides of non-metals (excl. carbon disulphide); commercial phosphorus trisulphide  | 10% | 1 |
| 281410 | Anhydrous ammonia   | 10% | 1 |
| 281420 | Ammonia in aqueous solution   | 10% | 1 |
| 281511 | Sodium hydroxide "caustic soda" solid   | 10% | 1 |
| 281512 | Sodium hydroxide "caustic soda" in aqueous solution "soda lye or liquid soda"   | 10% | 1 |
| 281520 | Potassium hydroxide "caustic potash"  | 10% | 1 |
| 281530 | Peroxides of sodium or potassium  | 10% | 1 |
| 281610 | Hydroxide and peroxide of magnesium   | 10% | 1 |
| 281640 | Oxides, hydroxides and peroxides, of strontium or barium  | 10% | 1 |

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|--------|---|-----|---|
| 281700 | Zinc oxide; zinc peroxide   | 10% | 1 |
| 281810 | Corundum, artificial, whether or not chemically defined   | 10% | 1 |
| 281820 | Aluminium oxide (excl. artificial corundum)   | 10% | 1 |
| 281830 | Aluminium hydroxide   | 10% | 1 |
| 281910 | Chromium trioxide   | 10% | 1 |
| 281990 | Chromium oxides and hydroxides (excl. chromium trioxide)  | 10% | 1 |
| 282010 | Manganese dioxide   | 10% | 1 |
| 282090 | Manganese oxides (excl. manganese dioxide)  | 10% | 1 |
| 282110 | Iron oxides and hydroxides  | 10% | 1 |
| 282120 | Earth colours containing $\geq 70\%$ by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> | 10% | 1 |
| 282200 | Cobalt oxides and hydroxides; commercial cobalt oxides  | 10% | 1 |
| 282300 | Titanium oxides   | 10% | 1 |
| 282410 | Lead monoxide "litharge, massicot"  | 10% | 1 |
| 282420 | Red lead and orange lead  | 10% | 1 |
| 282490 | Lead oxides (excl. monoxide "litharge, massicot")   | 10% | 1 |
| 282510 | Hydrazine and hydroxylamine and their inorganic salts   | 10% | 1 |
| 282520 | Lithium oxide and hydroxide   | 10% | 1 |
| 282530 | Vanadium oxides and hydroxides  | 10% | 1 |
| 282540 | Nickel oxides and hydroxides  | 10% | 1 |
| 282550 | Copper oxides and hydroxides  | 10% | 1 |
| 282560 | Germanium oxides and zirconium dioxide  | 10% | 1 |
| 282570 | Molybdenum oxides and hydroxides  | 10% | 1 |
| 282580 | Antimony oxides   | 10% | 1 |

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|--------|--|-----|---|
| 282590 | Bases, inorganic, and metal oxides, hydroxides and peroxides, n.e.s.   | 10% | 1 |
| 282611 | Fluorides of ammonium or of sodium   | 10% | 1 |
| 282612 | Fluoride of aluminium  | 10% | 1 |
| 282619 | Fluorides (excl. of ammonium, sodium and aluminium)  | 10% | 1 |
| 282620 | Fluorosilicates of sodium or of potassium  | 10% | 1 |
| 282630 | Sodium hexafluoroaluminate "synthetic cryolite"  | 10% | 1 |
| 282690 | Fluorosilicates, fluoroaluminates and other complex fluorine salts (excl. fluorosilicates of sodium or of potassium and sodium hexafluoroaluminate "synthetic cryolite") | 10% | 1 |
| 282710 | Ammonium chloride  | 10% | 1 |
| 282720 | Calcium chloride   | 10% | 1 |
| 282731 | Magnesium chloride   | 10% | 1 |
| 282732 | Aluminium chloride   | 10% | 1 |
| 282733 | Iron chlorides   | 10% | 1 |
| 282734 | Cobalt chlorides   | 10% | 1 |
| 282735 | Nickel chloride  | 10% | 1 |
| 282736 | Zinc chloride  | 10% | 1 |
| 282739 | Chlorides (excl. ammonium, calcium, magnesium, aluminium, iron, cobalt, nickel and zinc chloride)  | 10% | 1 |
| 282741 | Chloride oxides and chloride hydroxides of copper  | 10% | 1 |
| 282749 | Chloride oxides and chloride hydroxides (excl. copper)   | 10% | 1 |
| 282751 | Bromides of sodium or of potassium   | 10% | 1 |
| 282759 | Bromides and bromide oxides (excl. of sodium and potassium)  | 10% | 1 |
| 282760 | Iodides and iodide oxides  | 10% | 1 |

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| 282810 | Calcium hypochlorites, incl. commercial calcium hypochlorite                                 | 10% | 1 |
| 282890 | Hypochlorites, chlorites and hypobromites (excl. calcium hypochlorites)                      | 20% | 3 |
| 282911 | Chlorate of sodium   | 10% | 1 |
| 282919 | Chlorates (excl. sodium)   | 10% | 1 |
| 282990 | Perchlorates; bromates and perbromates; iodates and periodates                               | 10% | 1 |
| 283010 | Sodium sulphides   | 10% | 1 |
| 283020 | Zinc sulphide  | 10% | 1 |
| 283030 | Cadmium sulphide   | 10% | 1 |
| 283090 | Sulphides (excl. sodium, zinc and cadmium); polysulphides, whether or not chemically defined | 10% | 1 |
| 283110 | Dithionite and sulfoxylate of sodium   | 10% | 1 |
| 283190 | Dithionites and sulfoxylates (excl. sodium)  | 10% | 1 |
| 283210 | Sodium sulphites   | 10% | 1 |
| 283220 | Sulphites (excl. sodium)   | 10% | 1 |
| 283230 | Thiosulphates  | 10% | 1 |
| 283311 | Disodium sulphate  | 10% | 1 |
| 283319 | Sodium sulphates (excl. disodium)  | 10% | 1 |
| 283321 | Sulphate of magnesium  | 10% | 1 |
| 283322 | Sulphate of aluminium  | 10% | 1 |
| 283323 | Sulphates of chromium  | 10% | 1 |
| 283324 | Sulphates of nickel  | 10% | 1 |
| 283325 | Sulphates of copper  | 10% | 1 |
| 283326 | Sulphate of zinc   | 10% | 1 |
| 283327 | Sulphate of barium   | 10% | 1 |

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|--------|---|-----|---|
| 283329 | Sulphates (excl. of sodium, magnesium, aluminium, chromium, nickel, copper, zinc and barium)            | 10% | 1 |
| 283330 | Alums   | 10% | 1 |
| 283340 | Peroxosulphates "persulphates"  | 10% | 1 |
| 283410 | Nitrites  | 10% | 1 |
| 283421 | Nitrate of potassium  | 10% | 1 |
| 283429 | Nitrates (excl. of potassium)   | 10% | 1 |
| 283510 | Phosphinates "hypophosphites" and phosphonates "phosphites"   | 10% | 1 |
| 283522 | Mono- or disodium phosphate   | 10% | 1 |
| 283523 | Phosphate of trisodium  | 10% | 1 |
| 283524 | Phosphates of potassium   | 10% | 1 |
| 283525 | Calcium hydrogenorthophosphate "dicalcium phosphate"  | 10% | 1 |
| 283526 | Phosphates of calcium (excl. calcium hydrogenorthophosphate "dicalcium phosphate")                      | 10% | 1 |
| 283529 | Phosphates (excl. phosphates of monosodium, disodium, trisodium, of potassium and of calcium)           | 10% | 1 |
| 283531 | Sodium triphosphate "sodium tripolyphosphate", whether or not chemically defined                        | 10% | 1 |
| 283539 | Polyphosphates, whether or not chemically defined (excl. sodium triphosphate "sodium tripolyphosphate") | 10% | 1 |
| 283610 | Commercial ammonium carbonate and other ammonium carbonates   | 10% | 1 |
| 283620 | Disodium carbonate  | 10% | 1 |
| 283630 | Sodium hydrogencarbonate "sodium bicarbonate"   | 10% | 1 |
| 283640 | Potassium carbonates  | 10% | 1 |
| 283650 | Calcium carbonate   | 10% | 1 |
| 283660 | Barium carbonate  | 10% | 1 |

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|--------|---|-----|---|
| 283670 | Lead carbonates   | 10% | 1 |
| 283691 | Lithium carbonates  | 10% | 1 |
| 283692 | Strontium carbonate   | 10% | 1 |
| 283699 | Carbonates and peroxocarbonates "percarbonates" (excl. commercial ammonium carbonate and other ammonium carbonates, disodium carbonate, sodium hydrogencarbonate "sodium bicarbonate", potassium carbonates, calcium carbonate, barium carbonate, lead carbonate, lithium carbonates and strontium carbonate) | 10% | 1 |
| 283711 | Sodium cyanide  | 10% | 1 |
| 283719 | Cyanides and oxycyanides (excl. sodium)   | 10% | 1 |
| 283720 | Complex cyanides  | 10% | 1 |
| 283800 | Fulminates, cyanates and thiocyanates   | 10% | 1 |
| 283911 | Metasilicates of sodium, incl. commercial metasilicates   | 10% | 1 |
| 283919 | Silicates of sodium, incl. commercial silicates (excl. sodium metasilicates)  | 10% | 1 |
| 283920 | Silicates of potassium, incl. commercial silicates  | 10% | 1 |
| 283990 | Silicates, incl. commercial alkali metal silicates (excl. sodium and potassium silicates)   | 10% | 1 |
| 284011 | Anhydrous disodium tetraborate "refined borax"  | 10% | 1 |
| 284019 | Disodium tetraborate "refined borax" (excl. anhydrous)  | 10% | 1 |
| 284020 | Borates (excl. disodium tetraborate "refined borax")  | 10% | 1 |
| 284030 | Peroxoborates "perborates"  | 10% | 1 |
| 284110 | Aluminates  | 10% | 1 |
| 284120 | Chromates of zinc or of lead  | 10% | 1 |
| 284130 | Sodium dichromate   | 10% | 1 |
| 284150 | Chromates and dichromates; peroxochromates (excl. chromates of zinc or of lead and sodium dichromate)   | 10% | 1 |



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|--------|---|-----|---|
| 284161 | Potassium permanganate  | 10% | 1 |
| 284169 | Manganites, manganates and permanganates (excl. potassium permanganate)   | 10% | 1 |
| 284170 | Molybdates  | 10% | 1 |
| 284180 | Tungstates "wolframates"  | 10% | 1 |
| 284190 | Salts of oxometallic or peroxometallic acids (excl. aluminates, chromates, dichromates, peroxochromates, manganites, manganates, permanganates, molybdates and tungstates "wolframates")  | 10% | 1 |
| 284210 | Double or complex silicates of inorganic acids or peroxyacids, incl. aluminosilicates whether or not chemically defined   | 10% | 1 |
| 284290 | Salts of inorganic acids or peroxyacids (excl. of oxometallic or peroxometallic acids, double or complex silicates [incl. aluminosilicates whether or not chemically defined] and azides)   | 10% | 1 |
| 284310 | Colloidal precious metals   | 10% | 1 |
| 284321 | Silver nitrate  | 10% | 1 |
| 284329 | Silver compounds, inorganic or organic, whether or not chemically defined (excl. silver nitrate)  | 10% | 1 |
| 284330 | Gold compounds, inorganic or organic, whether or not chemically defined   | 10% | 1 |
| 284390 | Inorganic or organic compounds of precious metals, whether or not chemically defined (excl. silver and gold); amalgams of precious metals   | 10% | 1 |
| 284410 | Natural uranium and its compounds; alloys, dispersions, incl. cermetes, ceramic products and mixtures containing natural uranium or natural uranium compound [Euratom]  | 10% | 1 |
| 284420 | Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions, incl. cermetes, ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products [Euratom] | 10% | 1 |

|        |  |     |   |
|--------|--|-----|---|
| 284430 | Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions, incl. cermet, ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products  | 10% | 1 |
| 284440 | Radioactive elements, isotopes and compounds, and alloys and dispersions, incl. cermet, ceramic products and mixtures, containing these elements, isotopes and compounds; radioactive residues (excl. natural uranium, uranium enriched and depleted in U 235; plutonium, thorium and compounds of these products) | 10% | 1 |
| 284450 | Spent "irradiated" fuel elements "cartridges" of nuclear reactors [Euratom]  | 10% | 1 |
| 284510 | Heavy water "deuterium oxide" [Euratom]  | 10% | 1 |
| 284590 | Nonradioactive isotopes; inorganic or organic compounds of such isotopes, whether or not chemically defined (excl. heavy water "deuterium oxide")  | 10% | 1 |
| 284610 | Cerium compounds   | 10% | 1 |
| 284690 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (excl. cerium)   | 10% | 1 |
| 284700 | Hydrogen peroxide, whether or not solidified with urea   | 10% | 1 |
| 284800 | Phosphides, whether or not chemically defined (excl. ferrophosphorus)  | 10% | 1 |
| 284910 | Carbides of calcium, whether or not chemically defined   | 10% | 1 |
| 284920 | Carbides of silicon, whether or not chemically defined   | 10% | 1 |
| 284990 | Carbides, whether or not chemically defined (excl. of calcium or silicon)  | 10% | 1 |
| 285000 | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849)   | 10% | 1 |
| 285100 | Inorganic compounds, incl. distilled or conductivity water and water of similar purity, n.e.s.; liquid air, whether or not rare gases have been removed; compressed air; amalgams (other than amalgams of precious metals)   | 10% | 1 |
| 290110 | Saturated acyclic hydrocarbons   | 10% | 1 |
| 290121 | Ethylene   | 10% | 1 |

|        |   |     |   |
|--------|---|-----|---|
| 290122 | Propene "propylene"   | 10% | 1 |
| 290123 | Butene "butylene" and isomers thereof   | 10% | 1 |
| 290124 | Buta-1,3-diene and isoprene   | 10% | 1 |
| 290129 | Hydrocarbons, acyclic, unsaturated (excl. ethylene, propene "propylene", butene "butylene" and isomers thereof and Buta-1,3-diene and isoprene) | 10% | 1 |
| 290211 | Cyclohexane   | 10% | 1 |
| 290219 | Cyclanes, cyclenes and cycloterpenes (excl. cyclohexane)  | 10% | 1 |
| 290220 | Benzene   | 10% | 1 |
| 290230 | Toluene   | 10% | 1 |
| 290241 | o-Xylene  | 10% | 1 |
| 290242 | m-Xylene  | 10% | 1 |
| 290243 | p-Xylene  | 10% | 1 |
| 290244 | Mixed xylene isomers  | 10% | 1 |
| 290250 | Styrene   | 10% | 1 |
| 290260 | Ethylbenzene  | 10% | 1 |
| 290270 | Cumene  | 10% | 1 |
| 290290 | Cyclic hydrocarbons (excl. cyclanes, cyclenes, benzene, toluene, xylenes, styrene, ethylbenzene and cumene)                                     | 10% | 1 |
| 290311 | Chloromethane "methyl chloride" and chloroethane "ethyl chloride"   | 10% | 1 |
| 290312 | Dichloromethane "methylene chloride"  | 10% | 1 |
| 290313 | Chloroform "trichloromethane"   | 10% | 1 |
| 290314 | Carbon tetrachloride  | 10% | 1 |
| 290315 | 1,2-Dichloroethane "ethylene dichloride"  | 10% | 1 |

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| 290319 | Saturated chlorinated derivatives of acyclic hydrocarbons (excl. chloromethane "methyl chloride", chloroethane "ethyl chloride", dichloromethane "methylene chloride", chloroform "trichloromethane", carbon tetrachloride and 1,2-dichloroethane "ethylene dichloride") | 10% | 1 |
| 290321 | Vinyl chloride "chloroethylene"  | 10% | 1 |
| 290322 | Trichloroethylene  | 10% | 1 |
| 290323 | Tetrachloroethylene "perchloroethylene"  | 10% | 1 |
| 290329 | Unsaturated chlorinated derivatives of acyclic hydrocarbons (excl. vinyl chloride "chloroethylene", trichloroethylene and tetrachloroethylene "perchloroethylene")   | 10% | 1 |
| 290330 | Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons   | 10% | 1 |
| 290341 | Trichlorofluoromethane   | 10% | 1 |
| 290342 | Dichlorodifluoromethane  | 10% | 1 |
| 290343 | Trichlorotrifluoroethanes  | 10% | 1 |
| 290344 | Dichlorotetrafluoroethanes and chloropentafluoroethane   | 10% | 1 |
| 290345 | Derivatives of acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excl. trichlorofluoromethane, dichlorodifluoromethane, trichlorotrifluoroethanes, dichlorotetrafluoroethanes and chloropentafluoroethane)   | 10% | 1 |
| 290346 | Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes  | 10% | 1 |
| 290347 | Perhalogenated derivatives of acyclic hydrocarbons with two or more different halogens (excl. only fluorinated and chlorinated and bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes)  | 10% | 1 |
| 290349 | Halogenated derivatives of acyclic hydrocarbons with two or more different halogens (excl. perhalogenated derivatives)   | 10% | 1 |
| 290351 | 1,2,3,4,5,6-Hexachlorocyclohexane  | 10% | 1 |

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| 290359 | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons (excl. 1,2,3,4,5,6-hexachlorocyclohexane)  | 10% | 1 |
| 290361 | Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene   | 10% | 1 |
| 290362 | Hexachlorobenzene and DDT "1,1,1-trichloro-2,2-bis[p-chlorophenyl]ethane"  | 10% | 1 |
| 290369 | Halogenated derivatives of aromatic hydrocarbons (excl. chlorobenzene, o-dichlorobenzene and p-dichlorobenzene, hexachlorobenzene and DDT "1,1,1-trichloro-2,2-bis[p-chlorophenyl]ethane")   | 10% | 1 |
| 290410 | Derivatives of hydrocarbons containing only sulpho groups, their salts and ethyl esters  | 10% | 1 |
| 290420 | Derivatives of hydrocarbons containing only nitro or nitroso groups  | 10% | 1 |
| 290490 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated (excl. those containing only sulpho, nitro or nitroso groups)  | 10% | 1 |
| 290511 | Methanol "methyl alcohol"  | 10% | 1 |
| 290512 | Propan-1-ol "propyl alcohol" and propan-2-ol "isopropyl alcohol"   | 10% | 1 |
| 290513 | Butan-1-ol "n-butyl alcohol"   | 10% | 1 |
| 290514 | Butanols (excl. butan-1-ol "n-butyl alcohol")  | 10% | 1 |
| 290515 | Pentanol "amyl alcohol" and isomers thereof  | 10% | 1 |
| 290516 | Octanol "octyl alcohol" and isomers thereof  | 10% | 1 |
| 290517 | Dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol"   | 10% | 1 |
| 290519 | Saturated monohydric acyclic alcohols (excl. methanol "methyl alcohol", propan-1-ol "propyl alcohol", propan-2-ol "isopropyl alcohol", butanols, pentanol "amyl alcohol" and isomers thereof, octanol "octyl alcohol" and isomers thereof, dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol") | 10% | 1 |
| 290522 | Acyclic terpene alcohols   | 10% | 1 |

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| 290529 | Unsaturated monohydric acyclic alcohols (excl. acyclic terpene alcohols)   | 10% | 1 |
| 290531 | Ethylene glycol "ethanediol"   | 10% | 1 |
| 290532 | Propylene glycol "propane-1,2-diol"  | 10% | 1 |
| 290539 | Diols (excl. ethylene glycol "ethanediol" and propylene glycol "propane-1,2-diol")   | 10% | 1 |
| 290541 | 2-Ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane"  | 10% | 1 |
| 290542 | Pentaerythritol  | 10% | 1 |
| 290543 | Mannitol   | 10% | 3 |
| 290544 | D-glucitol "sorbitol"  | 10% | 3 |
| 290545 | Glycerol   | 10% | 3 |
| 290549 | Tri- and other polyhydric acyclic alcohols (excl. 2-ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane", pentaerythritol, mannitol, d-glucitol "sorbitol" and glycerol)  | 10% | 1 |
| 290551 | Ethchlorvynol "INN"  | 10% | 1 |
| 290559 | Halogenated, sulphonated, nitrated or nitrosated derivatives or acyclic alcohols (excl. ethchlorvynol "INN")   | 10% | 1 |
| 290611 | Menthol  | 10% | 1 |
| 290612 | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols  | 10% | 1 |
| 290613 | Sterols and inositols  | 10% | 1 |
| 290614 | Terpineols   | 10% | 1 |
| 290619 | Cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. menthol, cyclohexanol, methylcyclohexanols, dimethylcyclohexanols, sterols, inositols and terpineols) | 10% | 1 |
| 290621 | Benzyl alcohol   | 10% | 1 |
| 290629 | Aromatic cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzyl alcohol)   | 10% | 1 |

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| 290711 | Phenol "hydroxybenzene" and its salts   | 10% | 1 |
| 290712 | Cresols and their salts   | 10% | 1 |
| 290713 | Octylphenol, nonylphenol and their isomers; salts thereof   | 10% | 1 |
| 290714 | Xylenols and their salts  | 10% | 1 |
| 290715 | Naphthols and their salts   | 10% | 1 |
| 290719 | Monophenols (excl. phenol "hydroxybenzene" and its salts, cresols and their salts, octylphenol, nonylphenol and their isomers and salts thereof, xylenols and their salts and naphthols and their salts)          | 10% | 1 |
| 290721 | Resorcinol and its salts  | 10% | 1 |
| 290722 | Hydroquinone "quinol" and its salts   | 10% | 1 |
| 290723 | 4,4'-Isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts  | 10% | 1 |
| 290729 | Polyphenols and phenol-alcohols (excl. resorcinol and hydroquinone "quinol" and their salts, and 4,4'-isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts)                                      | 10% | 1 |
| 290810 | Derivatives containing only halogen substituents and their salts, of phenols or phenol-alcohols   | 10% | 1 |
| 290820 | Sulphonated derivatives, their salts and esters, of phenols or phenol-alcohols  | 10% | 1 |
| 290890 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols (excl. derivatives containing only halogen substituents and their salts or only sulpho groups, their salts and esters) | 10% | 1 |
| 290911 | Diethyl ether   | 10% | 1 |
| 290919 | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diethyl ether)   | 10% | 1 |
| 290920 | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 10% | 1 |
| 290930 | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 10% | 1 |
| 290941 | 2,2'-Oxydiethanol "diethylene glycol, digol"  | 10% | 1 |

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| 290942 | Monomethyl ethers of ethylene glycol or of diethylene glycol  | 10% | 1 |
| 290943 | Monobutyl ethers of ethylene glycol or of diethylene glycol   | 10% | 1 |
| 290944 | Monoalkylethers of ethylene glycol or of diethylene glycol (excl. monomethyl ethers and monobutyl ethers)   | 10% | 1 |
| 290949 | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. 2,2'-Oxydiethanol "diethylene glycol, digol" and monoalkylethers of ethylene glycol or of diethylene glycol)   | 10% | 1 |
| 290950 | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 10% | 1 |
| 290960 | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 10% | 1 |
| 291010 | Oxirane "ethylene oxide"  | 10% | 1 |
| 291020 | Methyloxirane "propylene oxide"   | 10% | 1 |
| 291030 | 1-Chloro-2,3-epoxypropane "epichlorohydrin"   | 10% | 1 |
| 291090 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxirane "ethylene oxide", methyloxirane "propylene oxide" and 1-Chloro-2,3-epoxypropane "epichlorohydrin") | 10% | 1 |
| 291100 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 10% | 1 |
| 291211 | Methanal "formaldehyde"   | 10% | 1 |
| 291212 | Ethanal "acetaldehyde"  | 10% | 1 |
| 291213 | Butanal "butyraldehyde, normal isomer"  | 10% | 1 |
| 291219 | Acyclic aldehydes, without other oxygen function (excl. methanal "formaldehyde", ethanal "acetaldehyde" and butanal "butyraldehyde, normal isomer")   | 10% | 1 |
| 291221 | Benzaldehyde  | 10% | 1 |



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| 291229 | Cyclic aldehydes, without other oxygen function (excl. benzaldehyde)   | 10% | 1 |
| 291230 | Aldehyde-alcohols  | 10% | 1 |
| 291241 | Vanillin "4-hydroxy-3-methoxybenzaldehyde"   | 10% | 1 |
| 291242 | Ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde"   | 10% | 1 |
| 291249 | Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function (excl. ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde" and vanillin "4-hydroxy-3-methoxybenzaldehyde") | 10% | 1 |
| 291250 | Cyclic polymers of aldehydes   | 10% | 1 |
| 291260 | Paraformaldehyde   | 10% | 1 |
| 291300 | Halogenated, sulphonated, nitrated or nitrosated derivatives of cyclic polymers of aldehydes or paraformaldehyde   | 10% | 1 |
| 291411 | Acetone  | 10% | 1 |
| 291412 | Butanone "methyl ethyl ketone"   | 10% | 1 |
| 291413 | 4-Methylpentan-2-one "methyl isobutyl ketone"  | 10% | 1 |
| 291419 | Acyclic ketones, without other oxygen function (excl. acetone, butanone "methyl ethyl ketone" and 4-Methylpentan-2-one "Methyl isobutyl ketone")                                 | 10% | 1 |
| 291421 | Camphor  | 10% | 1 |
| 291422 | Cyclohexanone and methylcyclohexanones   | 10% | 1 |
| 291423 | Ionones and methylionones  | 10% | 1 |
| 291429 | Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function (excl. camphor, cyclohexanone, methylcyclohexanones, ionones and methylionones)                       | 10% | 1 |
| 291431 | Phenylacetone "phenylpropan-2-one"   | 10% | 1 |
| 291439 | Ketones, aromatic, without other oxygen function (excl. phenylacetone [phenylpropan-2-one])  | 10% | 1 |
| 291440 | Ketone-alcohols and ketone-aldehydes   | 10% | 1 |

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| 291450 | Ketone-phenols and ketones with other oxygen function                                    | 10% | 1 |
| 291461 | Anthraquinone  | 10% | 1 |
| 291469 | Quinones (excl. anthraquinone)   | 10% | 1 |
| 291470 | Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones or quinones      | 10% | 1 |
| 291511 | Formic acid  | 10% | 1 |
| 291512 | Salts of formic acid   | 10% | 1 |
| 291513 | Esters of formic acid  | 10% | 1 |
| 291521 | Acetic acid  | 10% | 1 |
| 291522 | Sodium acetate   | 10% | 1 |
| 291523 | Cobalt acetates  | 10% | 1 |
| 291524 | Acetic anhydride   | 10% | 1 |
| 291529 | Salts of acetic acid (excl. sodium and cobalt)   | 10% | 1 |
| 291531 | Ethyl acetate  | 10% | 1 |
| 291532 | Vinyl acetate  | 10% | 1 |
| 291533 | n-Butyl acetate  | 10% | 1 |
| 291534 | Isobutyl acetate   | 10% | 1 |
| 291535 | 2-Ethoxyethyl acetate  | 10% | 1 |
| 291539 | Esters of acetic acid (excl. ethyl, vinyl, n-butyl, isobutyl and 2-ethoxyethyl acetates) | 10% | 1 |
| 291540 | Mono- di- or trichloroacetic acids, their salts and esters                               | 10% | 1 |
| 291550 | Propionic acid, its salts and esters   | 10% | 1 |
| 291560 | Butanoic acids, pentanoic acids, their salts and esters                                  | 10% | 1 |

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| 291570 | Palmitic acid, stearic acid, their salts and esters   | 10% | 1 |
| 291590 | Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic and acetic acid, their salts and esters; acetic anhydride, mono-, di- or trichloroacetic acid, their salts and esters; propionic acid, its salts and esters; butanoic and pentanoic acids, their salts and esters; palmitic and stearic acids, their salts and esters) | 10% | 1 |
| 291611 | Acrylic acid and its salts  | 10% | 1 |
| 291612 | Esters of acrylic acid  | 10% | 1 |
| 291613 | Methacrylic acid and its salts  | 10% | 1 |
| 291614 | Esters of methacrylic acid  | 10% | 1 |
| 291615 | Oleic, linoleic or linolenic acids, their salts and esters  | 10% | 1 |
| 291619 | Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and halogenated, sulphonated, nitrated or nitrosated derivatives (excl. acrylic acid and its salts and esters, methacrylic acid and its salts and esters, and oleic, linoleic or linolenic acids, their salts and esters)   | 10% | 1 |
| 291620 | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 10% | 1 |
| 291631 | Benzoic acid, its salts and esters  | 10% | 1 |
| 291632 | Benzoyl peroxide and benzoyl chloride   | 10% | 1 |
| 291634 | Phenylacetic acid and its salts   | 10% | 1 |
| 291635 | Esters of phenylacetic acid   | 10% | 1 |
| 291639 | Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzoic acid, its salts and esters, benzoyl peroxide, benzoyl chloride, and phenylacetic acid, its salts and esters)   | 10% | 1 |
| 291711 | Oxalic acid, its salts and esters   | 10% | 1 |
| 291712 | Adipic acid, its salts and esters   | 10% | 1 |
| 291713 | Azelaic acid, sebacic acid, their salts and esters  | 10% | 1 |

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| 291714 | Maleic anhydride   | 10% | 1 |
| 291719 | Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxalic acid, its salts and esters, adipic acid, its salts and esters, azelaic acid, sebacic acid, their salts and esters and maleic anhydride) | 10% | 1 |
| 291720 | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  | 10% | 1 |
| 291731 | Dibutyl orthophthalates  | 10% | 1 |
| 291732 | Dioctyl orthophthalates  | 10% | 1 |
| 291733 | Dinonyl or didecyl orthophthalates   | 10% | 1 |
| 291734 | Esters of orthophthalic acid (excl. dibutyl, dioctyl, dinonyl or didecyl orthophthalates)  | 10% | 1 |
| 291735 | Phthalic anhydride   | 10% | 1 |
| 291736 | Terephthalic acid and its salts  | 10% | 1 |
| 291737 | Dimethyl terephthalate   | 10% | 1 |
| 291739 | Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of orthophthalic acid, phthalic anhydride, terephthalic acid and its salts and dimethyl terephthalate)                                 | 10% | 1 |
| 291811 | Lactic acid, its salts and esters  | 5%  | 1 |
| 291812 | Tartaric acid  | 10% | 1 |
| 291813 | Salts and esters of tartaric acid  | 10% | 1 |
| 291814 | Citric acid  | 10% | 1 |
| 291815 | Salts and esters of citric acid  | 10% | 1 |
| 291816 | Gluconic acid, its salts and esters  | 10% | 1 |
| 291819 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. lactic acid, tartaric acid, citric acid, gluconic acid, and their salts and esters)                                     | 10% | 1 |

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| 291821 | Salicylic acid and its salts  | 10% | 1 |
| 291822 | o-Acetylsalicylic acid, its salts and esters  | 10% | 1 |
| 291823 | Esters of salicylic acid and their salts (excl. o-acetylsalicylic acid, its salts and esters)   | 10% | 1 |
| 291829 | Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. salicylic acid and o-Acetylsalicylic acid, and their salts and esters)                         | 10% | 1 |
| 291830 | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 10% | 1 |
| 291890 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. only with alcohol, phenol, aldehyde or ketone function)  | 10% | 1 |
| 291900 | Phosphoric esters and their salts, incl. lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives  | 10% | 1 |
| 292010 | Thiophosphoric esters "phosphorothioates" and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives   | 10% | 1 |
| 292090 | Esters of other inorganic acids of non-metals and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of hydrogen halides, and thiophosphoric esters "phosphorothioates", their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives) | 10% | 1 |
| 292111 | Methylamine, dimethylamine or trimethylamine and their salts  | 10% | 1 |
| 292112 | Diethylamine and its salts  | 10% | 1 |
| 292119 | Acyclic monoamines and their derivatives; salts thereof (excl. methylamine, dimethylamine, trimethylamine, diethylamine and their salts)  | 10% | 1 |
| 292121 | Ethylenediamine and its salts   | 10% | 1 |
| 292122 | Hexamethylenediamine and its salts  | 10% | 1 |
| 292129 | Acyclic polyamines and their derivatives; salts thereof (excl. ethylenediamine and hexamethylenediamine, and their salts)   | 10% | 1 |

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| 292130 | Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof  | 10% | 1 |
| 292141 | Aniline and its salts  | 10% | 1 |
| 292142 | Aniline derivatives and their salts  | 10% | 1 |
| 292143 | Toluidines and their derivatives; salts thereof  | 10% | 1 |
| 292144 | Diphenylamine and its derivatives; salts thereof   | 10% | 1 |
| 292145 | 1-Naphthylamine "alpha-naphthylamine", 2-naphthylamine "betanaphthylamine" and their derivatives; salts thereof  | 10% | 1 |
| 292146 | Amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfetamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof   | 10% | 1 |
| 292149 | Aromatic monoamines and derivatives; salts thereof (excl. aniline, toluidines, diphenylamine, 1-naphthylamine "alpha-naphthylamine", 2-naphthylamine "betanaphthylamine" and their derivatives, and salts thereof, and amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfetamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof) | 10% | 1 |
| 292151 | o-Phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives; salts thereof   | 10% | 1 |
| 292159 | Aromatic polyamines and their derivatives; salts thereof (excl. o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives, and salts thereof)  | 10% | 1 |
| 292211 | Monoethanolamine and its salts   | 10% | 1 |
| 292212 | Diethanolamine and its salts   | 10% | 1 |
| 292213 | Triethanolamine and its salts  | 10% | 1 |
| 292214 | Dextropropoxyphene "INN" and its salts   | 10% | 1 |
| 292219 | Amino-alcohols, their ethers and esters; salts thereof (other than those containing > one kind of oxygen function and excl. monoethanolamine, diethanolamine, triethanolamine, dextropropoxyphene "INN", and salts thereof)  | 10% | 1 |
| 292221 | Aminohydroxynaphthalenesulphonic acids and their salts   | 10% | 1 |

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| 292222 | Anisidines, dianisidines, phenetidines, and their salts   | 10% | 1 |
| 292229 | Amino-naphthols and other amino-phenols, their ethers and esters (excl. those containing > one kind of oxygen function; aminohydroxynaphthalenesulphonic acids, anisidines, dianisidines, phenetidines, and salts thereof)  | 10% | 1 |
| 292231 | Amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof  | 10% | 1 |
| 292239 | Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl. those containing > one kind of oxygen function, and amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof)   | 10% | 1 |
| 292241 | Lysine and its esters; salts thereof  | 10% | 1 |
| 292242 | Glutamic acid and its salts   | 10% | 1 |
| 292243 | Anthranilic acid and its salts  | 10% | 1 |
| 292244 | Tilidine "INN" and its salts  | 10% | 1 |
| 292249 | Amino-acids and their esters; salts thereof (excl. those with > one kind of oxygen function, lysine and its esters, and salts thereof, and glutamic acid, anthranilic acid, tilidine "INN", and salts thereof)  | 10% | 1 |
| 292250 | Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function (excl. amino-alcohols, amino-naphthols and other amino-phenols, their ethers and esters and salts thereof, amino-aldehydes, amino-ketones and amino-quinones, and salts thereof, amino-acids and their esters and salts thereof) | 10% | 1 |
| 292310 | Choline and its salts   | 10% | 1 |
| 292320 | Lecithins and other phosphoaminolipids, whether or not chemically defined   | 10% | 1 |
| 292390 | Quaternary ammonium salts and hydroxides (excl. choline and its salts)  | 10% | 1 |
| 292411 | Meprobamate "INN"   | 10% | 1 |
| 292419 | Acyclic amides, incl. acyclic carbamates, and their derivatives, and salts thereof (excl. meprobamate "INN")  | 10% | 1 |
| 292421 | Ureines and their derivatives; salts thereof  | 10% | 1 |

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| 292423 | 2-Acetamidobenzoic acid "N-acetylanthranilic acid" and its salts   | 10% | 1 |
| 292424 | Ethinamate "INN"   | 10% | 1 |
| 292429 | Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts and ethinamate "INN")   | 10% | 1 |
| 292511 | Saccharin and its salts  | 10% | 1 |
| 292512 | Glutethimide "INN"   | 10% | 1 |
| 292519 | Imides and their derivatives; salts thereof (excl. saccharin, its salts and glutethimide "INN")  | 10% | 1 |
| 292520 | Imines and their derivatives; salts thereof  | 10% | 1 |
| 292610 | Acrylonitrile  | 10% | 1 |
| 292620 | 1-Cyanoguanidine "dicyandiamide"   | 10% | 1 |
| 292630 | Fenproporex "INN" and its salts; methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane"   | 10% | 1 |
| 292690 | Nitrile-function compounds (excl. acrylonitrile, 1-cyanoguanidine "dicyandiamide", fenproporex "INN" and its salts, and methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane")   | 10% | 1 |
| 292700 | Diazo-, azo- or azoxy-compounds  | 10% | 1 |
| 292800 | Organic derivatives of hydrazine or of hydroxylamine   | 10% | 1 |
| 292910 | Isocyanates  | 10% | 1 |
| 292990 | Compounds with nitrogen function (excl. amine-function compounds; oxygen-function amino-compounds; quaternary ammonium salts and hydroxides; lecithin and other phosphoaminolipids; carboxamide-function compounds; amide-function compounds of carbonic acid; carboxyimide-function, imine-function or nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine and isocyanates) | 10% | 1 |
| 293010 | Dithiocarbonates "xanthates"   | 10% | 1 |
| 293020 | Thiocarbamates and dithiocarbamates  | 10% | 1 |



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| 293030 | Thiuram mono-, di- or tetrasulphides  | 10% | 1 |
| 293040 | Methionine  | 10% | 1 |
| 293090 | Organo-sulphur compounds (excl. dithiocarbonates "xanthates", thiocarbamates and dithiocarbamates, thiuram mono-, di- or tetrasulphides and methionine)   | 10% | 1 |
| 293100 | Separate chemically defined organo-inorganic compounds, n.e.s.  | 10% | 1 |
| 293211 | Tetrahydrofuran   | 10% | 1 |
| 293212 | 2-Furaldehyde "furfuraldehyde"  | 10% | 1 |
| 293213 | Furfuryl alcohol and tetrahydrofurfuryl alcohol   | 10% | 1 |
| 293219 | Heterocyclic compounds with oxygen hetero-atom[s] only, containing an unfused furan ring, whether or not hydrogenated, in the structure (excl. tetrahydrofuran, 2-furaldehyde "furfuraldehyde", furfuryl alcohol and tetrahydrofurfuryl alcohol)                                  | 10% | 1 |
| 293221 | Coumarin, methylcoumarins and ethylcoumarins  | 10% | 1 |
| 293229 | Lactones (excl. coumarin, methylcoumarins and ethylcoumarins)   | 10% | 1 |
| 293291 | Isosafrole  | 10% | 1 |
| 293292 | 1-[1,3-Benzodioxol-5-yl]propan-2-one  | 10% | 1 |
| 293293 | Piperonal   | 10% | 1 |
| 293294 | Safrole   | 10% | 1 |
| 293295 | Tetrahydrocannabinols "all isomers"   | 10% | 1 |
| 293299 | Heterocyclic compounds with oxygen hetero-atom[s] only (excl. compounds containing unfused furan ring, whether or not hydrogenated, in the structure, and lactones, isosafrole, 1-[1,3-benzodioxol-5-yl]propan-2-one, piperonal, safrole and tetrahydrocannabinols "all isomers") | 10% | 1 |
| 293311 | Phenazone "antipyrin" and its derivatives   | 10% | 1 |

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| 293319 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyrazole ring, whether or not hydrogenated, in the structure (excl. phenazone "antipyrin" and its derivatives)  | 10% | 1 |
| 293321 | Hydantoin and its derivatives   | 10% | 1 |
| 293329 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused imidazole ring, whether or not hydrogenated, in the structure (excl. hydantoin and its derivatives)   | 10% | 1 |
| 293331 | Pyridine and its salts  | 10% | 1 |
| 293332 | Piperidine and its salts  | 10% | 1 |
| 293333 | Alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN" and trimeperidine "INN", and salts thereof   | 10% | 1 |
| 293339 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyridine ring, whether or not hydrogenated, in the structure (excl. pyridine, piperidine, alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN", trimeperidine "INN", and salts thereof) | 10% | 1 |
| 293341 | Levorphanol "INN" and its salts   | 10% | 1 |
| 293349 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing in the structure a quinoline or isoquinoline ring-system, whether or not hydrogenated, but not further fused (excl. levorphanol "INN" and its salts)   | 10% | 1 |
| 293352 | Malonylurea "barbituric acid" and its salts   | 10% | 1 |
| 293353 | Allobarbital "INN", amobarbital "INN", barbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", phenobarbital "INN", secbutobarbital "INN", secobarbital "INN" and vinylbital "INN", and salts thereof  | 10% | 1 |
| 293354 | Derivatives of malonylurea "barbituric acid" and salts thereof (excl. salts of malonylurea)   | 10% | 1 |

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| 293355 | Loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof   | 10% | 1 |
| 293359 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure (excl. malonylurea "barbituric acid" and its derivatives, allobarbital "INN", amobarbital "INN", barbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", phenobarbital "INN", secbutobarbital "INN", secobarbital "INN", vinylbital "INN", loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof)   | 10% | 1 |
| 293361 | Melamine   | 10% | 1 |
| 293369 | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused triazine ring, whether or not hydrogenated, in the structure (excl. melamine)  | 10% | 1 |
| 293371 | 6-Hexanelactam "epsilon-caprolactam"   | 10% | 1 |
| 293372 | Clobazam "INN" and methyprylon "INN"   | 10% | 1 |
| 293379 | Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN" and methyprylon "INN")   | 10% | 1 |
| 293391 | Alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", and salts thereof  | 10% | 1 |
| 293399 | Heterocyclic compounds with nitrogen hetero-atom[s] only (excl. those containing an unfused pyrazole, imidazole, pyridine or triazine ring, whether or not hydrogenated, a quinoline or isoquinoline ring-system, not further fused, whether or not hydrogenated, a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure, and lactams, alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", and salts thereof) | 10% | 1 |

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| 293410 | Heterocyclic compounds containing an unfused thiazole ring, whether or not hydrogenated, in the structure   | 10% | 1 |
| 293420 | Heterocyclic compounds containing in the structure a benzothiazole ring-system, whether or not hydrogenated, but not further fused  | 10% | 1 |
| 293430 | Heterocyclic compounds containing in the structure a phenothiazine ring-system, whether or not hydrogenated, but not further fused  | 10% | 1 |
| 293491 | Aminorex "INN", brotizolam "INN", clonazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN" and sufentanil "INN", and salts thereof  | 10% | 1 |
| 293499 | Nucleic acids and their salts, whether or not chemically defined; heterocyclic compounds (excl. with oxygen only or with nitrogen hetero-atom[s] only, compounds containing in the structure an unfused thiazole ring or a benzothiazole or phenothiazine ring-system, not further fused and aminorex "INN", brotizolam "INN", clonazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN", sufentanil "INN", and salts thereof) | 10% | 1 |
| 293500 | Sulphonamides   | 10% | 1 |
| 293610 | Provitamins, unmixed  | 10% | 1 |
| 293621 | Vitamins A and their derivatives, used primarily as vitamins  | 10% | 1 |
| 293622 | Vitamin B1 and its derivatives, used primarily as vitamins  | 10% | 1 |
| 293623 | Vitamin B2 and its derivatives, used primarily as vitamins  | 10% | 1 |
| 293624 | D-Pantothenic or DL-pantothenic acid "Vitamin B3 or B5" and their derivatives, used primarily as vitamins   | 10% | 1 |
| 293625 | Vitamin B6 and its derivatives, used primarily as vitamins  | 10% | 1 |
| 293626 | Vitamin B12 and its derivatives, used primarily as vitamins   | 10% | 1 |
| 293627 | Vitamin C and its derivatives, used primarily as vitamins   | 10% | 1 |

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| 293628 | Vitamin E and its derivatives, used primarily as vitamins  | 10% | 1 |
| 293629 | Vitamins and their derivatives, used primarily as vitamins, unmixed (excl. vitamins A, B1, B2, B3, B5, B6, B12, C, E and their derivatives)  | 10% | 1 |
| 293690 | Mixtures of vitamins and provitamins, whether or not in any solvent, and natural concentrates of vitamins  | 10% | 1 |
| 293711 | Somatropin, its derivatives and structural analogues, used primarily as hormones   | 10% | 1 |
| 293712 | Insulin and its salts, used primarily as hormones  | 10% | 1 |
| 293719 | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, used primarily as hormones (excl. somatropin, its derivatives and structural analogues, and insulin and its salts)   | 10% | 1 |
| 293721 | Cortisone, hydrocortisone, prednisone "dehydrocortisone" and prednisolone "dehydrohydrocortisone"  | 10% | 1 |
| 293722 | Halogenated derivatives of corticosteroidal hormones   | 5%  | 1 |
| 293723 | Oestrogens and progestogens  | 5%  | 1 |
| 293729 | Steroidal hormones, their derivatives and structural analogues, used primarily as hormones (excl. cortisone, hydrocortisone, prednisone "dehydrocortisone", prednisolone "dehydrohydrocortisone", halogenated derivatives of corticosteroidal hormones, oestrogens and progestogens) | 5%  | 1 |
| 293731 | Epinephrine  | 10% | 1 |
| 293739 | Catecholamine hormones, their derivatives and structural analogues, used primarily as hormones (excl. epinephrine)   | 10% | 1 |
| 293740 | Amino-acid derivatives, used primarily as hormones   | 10% | 1 |
| 293750 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, used primarily as hormones  | 10% | 1 |

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| 293790 | Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones (excl. polypeptide hormones, protein hormones, glycoprotein hormones, steroidal hormones, catecholamine hormones, prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, and amino-acid derivatives)         | 10% | 1 |
| 293810 | Rutoside "rutin" and its derivatives  | 10% | 1 |
| 293890 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. rutoside "rutin" and its derivatives)  | 10% | 1 |
| 293911 | Concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof   | 10% | 1 |
| 293919 | Alkaloids of opium and their derivatives, and salts thereof (excl. concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof) | 10% | 1 |
| 293921 | Quinine and its salts   | 10% | 1 |
| 293929 | Alkaloids of cinchons and their derivatives; salts thereof (excl. quinine and its salts)  | 10% | 1 |
| 293930 | Caffeine and its salts  | 10% | 1 |
| 293941 | Ephedrine and its salts   | 10% | 1 |
| 293942 | Pseudoephedrine "INN" and its salts   | 10% | 1 |
| 293943 | Cathine "INN" and its salts   | 10% | 1 |
| 293949 | Ephedrines and their salts (excl. ephedrine, pseudoephedrine "INN", cathine "INN", and salts thereof)   | 10% | 1 |
| 293951 | Fenetylline "INN" and its salts   | 10% | 1 |
| 293959 | Theophylline and aminophylline "theophylline-ethylenediamine" and their derivatives, and salts thereof (excl. fenetylline "INN" and its salts)  | 10% | 1 |

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| 293961 | Ergometrine "INN" and its salts   | 10% | 1 |
| 293962 | Ergotamine "INN" and its salts  | 10% | 1 |
| 293963 | Lysergic acid and its salts   | 10% | 1 |
| 293969 | Alkaloids of rye ergot and their derivatives; salts thereof (excl. lysergic acid, ergotamine and ergometrine, and their salts)  | 10% | 1 |
| 293991 | Cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof  | 10% | 1 |
| 293999 | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. alkaloids of opium, alkaloids of cinchons, theophylline, aminophylline "theophylline-ethylenediamine" alkaloids of rye ergot and their salts and derivatives, cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof caffeine and ephedrine, and their salts) | 10% | 1 |
| 294000 | Sugars, chemically pure (excl. sucrose, lactose, maltose, glucose and fructose); sugar ethers, sugar acetals and sugar esters, and their salts (excl. natural or reproduced by synthesis, provitamins, vitamins, hormones, glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives)   | 10% | 1 |
| 294110 | Penicillins and their derivatives with a penicillanic acid structure; salts thereof   | 5%  | 1 |
| 294120 | Streptomycins and their derivatives; salts thereof  | 5%  | 1 |
| 294130 | Tetracyclines and their derivatives; salts thereof  | 5%  | 1 |
| 294140 | Chloramphenicol and its derivatives; salts thereof  | 5%  | 1 |
| 294150 | Erythromycin and its derivatives; salts thereof   | 5%  | 1 |
| 294190 | Antibiotics (excl. penicillins and their derivatives with a penicillanic acid structure, salts thereof, streptomycins, tetracyclines, chloramphenicol and erythromycin, their derivatives and salts thereof)  | 5%  | 1 |
| 294200 | Separate chemically defined organic compounds, n.e.s.   | 5%  | 1 |
| 300110 | Dried glands and other organs for organo-therapeutic uses, whether or not powdered  | 5%  | 1 |

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| 300120 | Extracts of glands or other organs or of their secretions, for organo-therapeutic uses  | 5% | 1 |
| 300190 | Heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, n.e.s.   | 5% | 1 |
| 300210 | Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes  | 5% | 1 |
| 300220 | Vaccines for human medicine   | 5% | 1 |
| 300230 | Vaccines for veterinary medicine  | 5% | 1 |
| 300290 | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms and similar products (excl. yeasts and vaccines)   | 5% | 1 |
| 300310 | Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, not in measured doses or put up for retail sale  | 5% | 1 |
| 300320 | Medicaments containing antibiotics, not in measured doses or put up for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof)   | 5% | 1 |
| 300331 | Medicaments containing insulin, not in measured doses or put up for retail sale   | 5% | 1 |
| 300339 | Medicaments containing hormones or steroids used as hormones, not containing antibiotics, not in measured doses or put up for retail sale (excl. those containing insulin)  | 5% | 1 |
| 300340 | Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale   | 5% | 1 |
| 300390 | Medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, not in measured doses or put up for retail sale (excl. antibiotics containing hormones or steroids used as hormones, but not containing antibiotics, alkaloids or derivatives thereof, hormones or antibiotics, or goods of heading 3002, 3005 or 3006) | 5% | 1 |



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| 300410 | Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale  | 5% | 1 |
| 300420 | Medicaments containing antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic structure, or streptomycines or derivatives thereof)   | 5% | 1 |
| 300431 | Medicaments containing insulin but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale   | 5% | 1 |
| 300432 | Medicaments containing corticosteroid hormones, their derivatives and structural analogues but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale   | 5% | 1 |
| 300439 | Medicaments containing hormones or steroids used as hormones but not antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing insulin or corticosteroid hormones, their derivatives and structural analogues)   | 5% | 1 |
| 300440 | Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale   | 5% | 1 |
| 300450 | Medicaments containing provitamins, vitamins, incl. natural concentrates and derivatives thereof used primarily as vitamins, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale  | 5% | 1 |
| 300490 | Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those in the form of transdermal administration" or in forms or packings for retail sale (excl. medicaments containing antibiotics, medicaments containing hormones or steroids used as hormones, but not containing antibiotics, medicaments containing alkaloids or derivatives thereof but not containing hormones or antibiotics and medicaments containing provitamins, vitamins or derivatives thereof used as vitamins) | 5% | 1 |

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| 300510 | Adhesive dressings and other articles having an adhesive layer, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes   | 5% | 1 |
| 300590 | Wadding, gauze, bandages and the like, e.g. dressings, adhesive plasters, poultices, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. adhesive dressings and other articles having an adhesive layer) | 5% | 1 |
| 300610 | Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics   | 5% | 1 |
| 300620 | Reagents for determining blood groups or blood factors   | 5% | 1 |
| 300630 | Opacifying preparations for x-ray examinations; diagnostic reagents for administration to patients   | 5% | 1 |
| 300640 | Dental cements and other dental fillings; bone reconstruction cements  | 5% | 1 |
| 300650 | First-aid boxes and kits   | 5% | 1 |
| 300660 | Chemical contraceptive preparations based on hormones, prostaglandines, thromboxanes, leukotrienes, derivatives and structural analogues thereof or on spermicides   | 5% | 1 |
| 300670 | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments   | 5% | 1 |
| 300680 | Waste pharmaceuticals  | 5% | 1 |
| 310100 | Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq 10$ kg)                      | 5% | 1 |
| 310210 | Urea, whether or not in aqueous solution (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq 10$ kg)   | 5% | 1 |

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| 310221 | Ammonium sulphate (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)   | 5% | 1 |
| 310229 | Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of $\leq$ 10 kg)  | 5% | 1 |
| 310230 | Ammonium nitrate, whether or not in aqueous solution (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)  | 5% | 1 |
| 310240 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances for use as fertilizers (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)   | 5% | 1 |
| 310250 | Sodium nitrate (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)  | 5% | 1 |
| 310260 | Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)  | 5% | 1 |
| 310270 | Calcium cyanamide (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)   | 5% | 1 |
| 310280 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (excl. those in packages with a gross weight of $\leq$ 10 kg)   | 5% | 1 |
| 310290 | Mineral or chemical nitrogen fertilizers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; calcium cyanamide; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilizing inorganic elements; in tablets or similar in packages $\leq$ 10 kg) | 5% | 1 |
| 310310 | Superphosphates (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)  | 5% | 1 |
| 310320 | Basic slag (excl. that in pellet or similar forms, or in packages with a gross weight of $\leq$ 10 kg)  | 5% | 1 |

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| 310390 | Mineral or chemical phosphatic fertilizers (excl. superphosphates and basic slag in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310410 | Carnallite, sylvite and other crude natural potassium salts (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310420 | Potassium chloride for use as fertilizer (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310430 | Potassium sulphate (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310490 | Potassium magnesium sulphate and mixtures of potassic fertilizers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310510 | Mineral or chemical fertilizers of animal or vegetable origin, in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg   | 5% | 1 |
| 310520 | Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium (excl. those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)   | 5% | 1 |
| 310530 | Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310540 | Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg)  | 5% | 1 |
| 310551 | Mineral or chemical fertilizers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium hydrogenorthophosphate "Diammonium phosphate", and those in pellet or similar forms, or in packages with a gross weight of ≤ 10 kg) | 5% | 1 |

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| 310559 | Mineral or chemical fertilizers containing the two fertilizing elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in pellet or similar forms, or in packages with a gross weight of $\leq 10$ kg) | 5%  | 1 |
| 310560 | Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq 10$ kg)  | 5%  | 1 |
| 310590 | Mineral or chemical fertilizers containing the two fertilizing elements nitrogen and potassium or one principal fertilizing substance only, incl. mixtures of animal or vegetable fertilizers with chemical or mineral fertilizers (excl. those in pellet or similar forms, or in packages with a gross weight of $\leq 10$ kg)              | 5%  | 1 |
| 320110 | Quebracho extract  | 10% | 1 |
| 320120 | Wattle extract   | 10% | 1 |
| 320190 | Tanning extracts of vegetable origin (excl. quebracho extract and wattle extract); tannins and their salts, ethers, esters and other derivatives   | 10% | 1 |
| 320210 | Synthetic organic tanning substances   | 10% | 1 |
| 320290 | Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning   | 10% | 1 |
| 320300 | Colouring matter of vegetable or animal origin, incl. dye extracts (excl. animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320411 | Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |

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| 320412 | Synthetic organic acid dyes, whether or not metallized, and synthetic organic mordant dyes; preparations based on synthetic organic acid or mordant dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320413 | Basic synthetic organic dyes; preparations based on basic synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320414 | Direct synthetic organic dyes; preparations based on direct synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320415 | Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320416 | Synthetic organic reactive dyes; preparations based on synthetic organic reactive dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320417 | Synthetic organic pigments; preparations based on synthetic organic pigments of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 1 |
| 320419 | Synthetic organic colouring matter (excl. disperse dyes, acid dyes, mordant dyes, basic dyes, direct dyes, vat dyes and reactive dyes and organic pigments); preparations of the kind used for colouring any materials or for the production of prepared colours, based thereon (excl. preparations in heading 3207, 3208, 3209, 3210, 3212, 3212, 3213 and 3215); mixtures of colouring matter in subheading 3204.11 to 3204.19 | 10% | 1 |
| 320420 | Synthetic organic products of a kind used as fluorescent brightening agents, whether or not chemically defined   | 10% | 1 |

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| 320490 | Synthetic organic products of a kind used as luminophores, whether or not chemically defined  | 10% | 1 |
| 320500 | Colour lakes (other than Chinese or Japanese lacquer and paints); preparations based on colour lakes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)                                   | 10% | 2 |
| 320611 | Pigments and preparations based on titanium dioxide of a kind used to dye fabrics or produce colorant preparations, containing $\geq 80\%$ by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215) | 10% | 2 |
| 320619 | Pigments and preparations based on titanium dioxide of a kind used to dye fabrics or produce colorant preparations, containing $< 80\%$ by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)    | 10% | 2 |
| 320620 | Pigments and preparations of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations based on chromium compounds (excl. preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215)                                  | 10% | 2 |
| 320630 | Pigments and preparations based on cadmium compounds of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)   | 10% | 2 |
| 320641 | Ultramarine and preparations based thereon of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)   | 10% | 2 |
| 320642 | Lithopone and other pigments and preparations based on zinc sulphide of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)   | 10% | 2 |
| 320643 | Pigments and preparations based on hexacyanoferrates "Ferrocyanides and ferricyanides", of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 10% | 2 |

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| 320649 | Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used to dye fabrics or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215 and inorganic products of a kind used as luminophores)   | 10% | 2 |
| 320650 | Inorganic products of a kind used as luminophores, whether or not chemically defined  | 10% | 2 |
| 320710 | Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry   | 10% | 2 |
| 320720 | Vitrifiable enamels and glazes, engobes "slips" and similar preparations of the kind used in the ceramic, enamelling or glass industry  | 10% | 2 |
| 320730 | Liquid lustres and similar preparations of the kind used in the ceramic, enamelling or glass industry   | 10% | 2 |
| 320740 | Glass frit and other glass in the form of powder, granules or flakes  | 10% | 2 |
| 320810 | Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium; solutions based on polyesters in volatile organic solvents, containing > 50% solvent by weight   | 30% | 5 |
| 320820 | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium; solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50% solvent by weight   | 30% | 5 |
| 320890 | Paints and varnishes based, incl. enamels and lacquers, on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, and solutions of products of subheading 3901 to 3913 in volatile organic solvents, containing > 50% solvent by weight (excl. those based on polyesters and acrylic or vinyl polymers and solutions of collodion) | 30% | 5 |
| 320910 | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium   | 30% | 5 |
| 320990 | Paints and varnishes, incl. enamels and lacquers, based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium (excl. those based on acrylic or vinyl polymers)  | 30% | 5 |



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| 321000 | Paints and varnishes, incl. enamels, lacquers and distempers (excl. those based on synthetic polymers or chemically modified natural polymers); prepared water pigments of a kind used for finishing leather           | 30% | 5 |
| 321100 | Prepared driers  | 5%  | 1 |
| 321210 | Stamping foils of a kind used in the printing of book bindings or hatband leather  | 5%  | 1 |
| 321290 | Pigments, incl. metallic powders and flakes, dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints; colorants and other colouring matter, n.e.s. put up for retail sale | 10% | 2 |
| 321310 | Sets of artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages  | 10% | 2 |
| 321390 | Artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages (excl. those in sets)                                  | 10% | 2 |
| 321410 | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings   | 20% | 3 |
| 321490 | Non-refractory surfacing preparations for facades, inside walls, floors, ceilings and the like   | 20% | 3 |
| 321511 | Black printing ink, whether or not concentrated or solid   | 5%  | 1 |
| 321519 | Printing ink, whether or not concentrated or solid (excl. black ink)   | 5%  | 2 |
| 321590 | Writing or drawing ink and other inks, whether or not concentrated or solid  | 10% | 3 |
| 330111 | Oils of bergamot, whether or not terpeneless, incl. concretes and absolutes  | 10% | 2 |
| 330112 | Oils of sweet and bitter orange, whether or not terpeneless, incl. concretes and absolutes (excl. orange-flower oil)   | 10% | 2 |
| 330113 | Oils of lemon, whether or not terpeneless, incl. concretes and absolutes   | 10% | 2 |
| 330114 | Oils of lime, whether or not terpeneless, incl. concretes and absolutes  | 10% | 2 |

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| 330119 | Essential oils of citrus fruit, whether or not terpeneless, incl. concretes and absolutes (excl. those of bergamot, sweet and bitter orange, lemon and lime)  | 10% | 2 |
| 330121 | Oils of geranium, whether or not terpeneless, incl. concretes and absolutes   | 10% | 2 |
| 330122 | Oils of jasmin, whether or not terpeneless, incl. concretes and absolutes   | 10% | 2 |
| 330123 | Oils of lavender or of lavandin, whether or not terpeneless, incl. concretes and absolutes  | 10% | 2 |
| 330124 | Oils of peppermint "Mentha piperita", whether or not terpeneless, incl. concretes and absolutes   | 10% | 2 |
| 330125 | Oils of mints, whether or not terpeneless, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")  | 10% | 2 |
| 330126 | Oils of vetiver, whether or not terpeneless, incl. concretes and absolutes  | 10% | 2 |
| 330129 | Essential oils, whether or not terpeneless, incl. concretes and absolutes (excl. those of citrus fruit, geranium, jasmine, lavender, lavandine, mint and vetiver)   | 10% | 2 |
| 330130 | Resinoids   | 10% | 2 |
| 330190 | Extracted oleoresins; concentrates of essential oils in fats, fixed oils, waxes and the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aromatic aqueous distillates and aqueous solutions of essential oils             | 10% | 2 |
| 330210 | Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used in the food and drink industries; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages | 10% | 2 |
| 330290 | Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, based on one or more of these substances, of a kind used as raw materials in industry (excl. food or drink industries)  | 10% | 3 |
| 330300 | Perfumes and toilet waters (excl. aftershave lotions, personal deodorants and hair lotions)   | 30% | 5 |

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| 330410 | Lip make-up preparations   | 30% | 5 |
| 330420 | Eye make-up preparations   | 30% | 5 |
| 330430 | Manicure or pedicure preparations  | 30% | 5 |
| 330491 | Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)  | 30% | 5 |
| 330499 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or sun tan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders) | 30% | 5 |
| 330510 | Shampoos   | 30% | 5 |
| 330520 | Preparations for permanent waving or straightening   | 30% | 5 |
| 330530 | Hair lacquers  | 30% | 5 |
| 330590 | Preparations for use on the hair (excl. shampoos, preparations for permanent waving or straightening and hair lacquers)  | 30% | 5 |
| 330610 | Dentifrices, incl. those used by dental practitioners  | 30% | 5 |
| 330620 | Yarn used to clean between the teeth "dental floss", in individual retail packages   | 30% | 1 |
| 330690 | Preparations for oral or dental hygiene, incl. denture fixative pastes and powders (excl. dentifrices and yarn used to clean between the teeth "dental floss")   | 30% | 5 |
| 330710 | Shaving preparations, incl. pre-shave and after-shave products   | 30% | 5 |
| 330720 | Personal deodorants and antiperspirants  | 30% | 5 |
| 330730 | Perfumed bath salts and other bath and shower preparations   | 30% | 5 |
| 330741 | "Agarbatti" and other odoriferous preparations which operate by burning  | 30% | 5 |
| 330749 | Preparations for perfuming or deodorizing rooms, incl. odoriferous preparations used during religious rites (excl. agarbatti and other odoriferous preparations which operate by burning)  | 30% | 5 |

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| 330790 | Depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.   | 30% | 5 |
| 340111 | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products  | 30% | 5 |
| 340119 | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)   | 30% | 5 |
| 340120 | Soap in the form of flakes, granules, powder, paste or in aqueous solution  | 30% | 5 |
| 340130 | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap  | 30% | 5 |
| 340211 | Anionic organic surface-active agents, whether or not put up for retail sale (excl. soap)   | 20% | 5 |
| 340212 | Cationic organic surface-active agents, whether or not put up for retail sale (excl. soap)  | 20% | 5 |
| 340213 | Non-ionic organic surface-active agents, whether or not put up for retail sale (excl. soap)   | 20% | 5 |
| 340219 | Organic surface-active agents, whether or not put up for retail sale (excl. anionic, cationic or non-ionic agents and soap)   | 20% | 5 |
| 340220 | Surface-active preparations, washing preparations, auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)              | 30% | 5 |
| 340290 | Surface-active preparations, washing preparations, incl. auxiliary washing preparations and cleaning preparations (excl. those put up for retail sale, organic surface-active agents, soap and organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream) | 30% | 5 |

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| 340311 | Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, $\geq 70\%$ petroleum oil or bituminous mineral oil by weight)   | 10% | 2 |
| 340319 | Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants and containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, $\geq 70\%$ of petroleum oil or bituminous mineral oil by weight and preparations for treating textiles, leather, furskins and other materials) | 10% | 2 |
| 340391 | Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material not containing petroleum oil or bituminous mineral oil   | 10% | 2 |
| 340399 | Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants but not containing petroleum oil or bituminous mineral oil (excl. preparations for the treatment of textiles, leather, furskins and other materials)  | 10% | 2 |
| 340410 | Chemically modified lignite waxes  | 30% | 3 |
| 340420 | Poly"oxyethylene" [polyethylene glycol] waxes  | 30% | 3 |
| 340490 | Artificial waxes and prepared waxes (excl. chemically modified lignite wax and poly"oxyethylene" [polyethylene glycol] waxes)  | 30% | 3 |
| 340510 | Polishes, creams and similar preparations, for footwear or leather, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)   | 30% | 5 |
| 340520 | Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)   | 30% | 5 |

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| 340530 | Polishes and similar preparations for coachwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404 and metal polishes)  | 30% | 5 |
| 340540 | Scouring pastes and powders and other scouring preparations, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations   | 30% | 5 |
| 340590 | Glass or metal polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations   | 30% | 5 |
| 340600 | Candles and the like  | 20% | 5 |
| 340700 | Modelling pastes, incl. 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" | 30% | 3 |
| 350110 | Casein  | 10% | 3 |
| 350190 | Caseinates and other casein derivatives; casein glues (excl. those put up for retail sale as glue and weighing $\leq 1$ kg)   | 5%  | 3 |
| 350211 | Egg albumin, dried "e.g. in sheets, scales, flakes, powder"   | 10% | 3 |
| 350219 | Egg albumin (excl. dried [e.g. in sheets, scales, flakes, powder])  | 10% | 3 |
| 350220 | Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins containing by weight $> 80\%$ whey proteins, calculated on the dry matter   | 10% | 3 |
| 350290 | Albumins, albuminates and other albumin derivatives (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight $> 80\%$ whey proteins, calculated on the dry matter])  | 10% | 3 |
| 350300 | Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin (excl. those packaged as glue for retail sale and weighing $\leq 1$ kg, and casein glues of heading 3501)  | 10% | 3 |

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| 350400 | Peptones and their derivatives; other albuminous substances and their derivatives, n.e.s.; hide powder, whether or not chromed  | 10% | 3 |
| 350510 | Dextrins and other modified starches, e.g. pregelatinised or esterified starches  | 10% | 3 |
| 350520 | Glues based on starches, dextrins or other modified starches (excl. those put up for retail sale and weighing $\leq 1$ kg)  | 20% | 3 |
| 350610 | Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of $\leq 1$ kg  | 20% | 3 |
| 350691 | Adhesives based on polymers of heading 3901 to 3913 or on rubber (excl. products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of $\leq 1$ kg) | 20% | 3 |
| 350699 | Glues, prepared, and other prepared adhesives, n.e.s.   | 20% | 3 |
| 350710 | Rennet and concentrates thereof   | 10% | 2 |
| 350790 | Enzymes and prepared enzymes, n.e.s. (excl. rennet and concentrates thereof)  | 10% | 2 |
| 360100 | Propellent powders  | 10% | 2 |
| 360200 | Prepared explosives (excl. propellent powders)  | 10% | 2 |
| 360300 | Safety fuses; detonating fuses; percussion or detonating caps; ignitors; electric detonators (excl. grenade detonators and cartridge cases, whether or not with percussion caps)                        | 10% | 2 |
| 360410 | Fireworks   | 30% | 3 |
| 360490 | Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excl. fireworks and cartridge blanks)  | 30% | 3 |
| 360500 | Matches (excl. pyrotechnic articles of heading 3604)  | 30% | 5 |
| 360610 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, with a capacity of $\leq 300$ cm <sup>3</sup>  | 30% | 3 |

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| 360690 | Ferro-cerium and other pyrophoric alloys in all forms; metaldehyde, hexamethylenetetramine and similar products in tablets, sticks or similar forms, for use as fuel; alcohol-based fuels and prepared fuels of a similar kind, whether solid or in paste form; resin torches, firelighters and the like | 30% | 3 |
| 370110 | Photographic plates and film in the flat, sensitised, unexposed, for X-ray (excl. of paper, paperboard or textiles)  | 5%  | 1 |
| 370120 | Instant print film in the flat, sensitised, unexposed, whether or not in packs   | 30% | 3 |
| 370130 | Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm  | 5%  | 1 |
| 370191 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film)  | 30% | 3 |
| 370199 | Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film)   | 5%  | 1 |
| 370210 | Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)  | 5%  | 1 |
| 370220 | Instant print film in rolls, sensitised, unexposed   | 30% | 3 |
| 370231 | Photographic film in rolls, sensitised, unexposed, without perforations, width $\leq$ 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)  | 30% | 3 |
| 370232 | Photographic film in rolls, sensitised, unexposed, without perforations, width $\leq$ 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film)  | 30% | 3 |



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| 370239 | Photographic film, sensitised, in rolls, unexposed, without perforations, width $\leq$ 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film)                 | 30% | 3 |
| 370241 | Photographic film, sensitised, in rolls, unexposed, without perforations, width $>$ 610 mm, length $>$ 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)   | 30% | 3 |
| 370242 | Photographic film, sensitised, in rolls, unexposed, without perforations, width $>$ 610 mm, length $>$ 200 m, for monochrome photography (excl. that of paper, paperboard or textiles)  | 30% | 3 |
| 370243 | Photographic film, sensitised, in rolls, unexposed, without perforations, width $>$ 610 mm, length $\leq$ 200 m (excl. that of paper, paperboard or textiles)   | 10% | 1 |
| 370244 | Photographic film, sensitised, in rolls, unexposed, without perforations, width $>$ 105 mm to 610 mm (excl. that of paper, paperboard or textiles)  | 5%  | 1 |
| 370251 | Films, photographic, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", with a width of $\leq$ 16 mm and a length of $\leq$ 14 m (excl. of paper, paperboard or textiles)                               | 30% | 3 |
| 370252 | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width $\leq$ 16 mm, length $>$ 14 m (excl. of paper, paperboard or textiles)  | 30% | 3 |
| 370253 | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width $>$ 16 mm to 35 mm, length $\leq$ 30 m, for slides  | 30% | 3 |
| 370254 | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width $>$ 16 mm but $\leq$ 35 mm, length $\leq$ 30 m (excl. of paper, paperboard and textiles; slide and instant print roll film) | 30% | 3 |

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| 370255 | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but ≤ 35 mm, length > 30 m (excl. of paper, paperboard and textiles; slide and instant print roll film) | 30% | 3 |
| 370256 | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 35 mm (excl. that of paper, paperboard or textiles)   | 30% | 3 |
| 370291 | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width ≤ 16 mm (excl. of paper, paperboard or textiles)   | 30% | 3 |
| 370293 | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 16 mm but ≤ 35 mm, length ≤ 30 m (excl. of paper, paperboard and textiles; X-ray film and instant print roll film)     | 30% | 3 |
| 370294 | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 16 mm but ≤ 35 mm, length > 30 m (excl. of paper, paperboard and textiles; X-ray film and instant print roll film)     | 30% | 3 |
| 370295 | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 35 mm (excl. that of paper, paperboard or textiles, X-ray film, microfilm and film for the graphic arts)               | 10% | 1 |
| 370310 | Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls > 610 mm wide  | 10% | 1 |
| 370320 | Photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography "polychrome" (excl. products in rolls > 610 mm wide)   | 30% | 3 |
| 370390 | Photographic paper, paperboard and textiles, sensitised, unexposed, for monochrome photography (excl. products in rolls > 610 mm wide)  | 30% | 3 |
| 370400 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed  | 30% | 3 |

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| 370510 | Photographic plates and film, exposed and developed, for offset reproduction (excl. products made of paper, paperboard or textiles and ready-to-use plates)  | 5%  | 1 |
| 370520 | Microfilm, exposed and developed (excl. microfilm for offset reproduction)   | 30% | 3 |
| 370590 | Photographic plates and film, exposed and developed (excl. products made of paper, paperboard or textiles, cinematographic film, film for offset reproduction and microfilm)   | 10% | 1 |
| 370610 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, width $\geq$ 35 mm  | 30% | 1 |
| 370690 | Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, width $<$ 35 mm   | 30% | 1 |
| 370710 | Sensitizing emulsions "for photographic uses"  | 30% | 1 |
| 370790 | Preparation of chemicals for photographic uses, incl. unmixed products put up in measured portions or put up for retail sale in a form ready for use (excl. varnishes, glues, adhesives and similar preparations, sensitizing emulsions and salts and compounds of precious metals etc. of heading 2843 to 2846) | 5%  | 1 |
| 380110 | Artificial graphite (excl. retort graphite, retort carbon and goods of artificial graphite, incl. refractory materials based on artificial graphite)   | 10% | 2 |
| 380120 | Colloidal or semi-colloidal graphite   | 10% | 1 |
| 380130 | Carbonaceous pastes for electrodes and similar pastes for furnace linings  | 10% | 1 |
| 380190 | Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures (excl. carbonaceous pastes for electrodes and similar pastes for furnace linings)  | 10% | 1 |
| 380210 | Activated carbon (excl. medicaments or deodorant products for fridges, vehicles etc., put up for retail sale)  | 10% | 1 |

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| 380290 | Activated kieselguhr and other activated natural mineral products; animal black, whether or not spent (excl. activated carbon, calcinated diatomite without the addition of sintering agents and activated chemical products)  | 10% | 1 |
| 380300 | Tall oil, whether or not refined   | 10% | 1 |
| 380400 | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonates (excl. crude tall oil, sodium hydroxide "caustic soda" and sulphate pitch)   | 10% | 1 |
| 380510 | Gum, wood or sulphate turpentine oils  | 10% | 1 |
| 380520 | Pine oil containing alpha-terpineol as the main constituent  | 10% | 1 |
| 380590 | Crude dipentene; sulphate turpentine and other crude para-cymene; terpenic oils produced by the distillation or other treatment of coniferous woods (excl. gum turpentine, wood turpentine, sulphate turpentine and pine oil containing alpha-terpineol as the main constituent) | 10% | 1 |
| 380610 | Rosin and resin acids  | 10% | 1 |
| 380620 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)  | 10% | 1 |
| 380630 | Ester gums   | 10% | 1 |
| 380690 | Derivatives of rosin, incl. salts of rosin adducts, and of resin acids, light and heavy resin oils and modified natural resins obtained by heat treatment "run gums" (excl. salts of rosin, of resin acids or salts of derivatives of rosin or resin acids, and ester gums)      | 10% | 1 |
| 380700 | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewer's pitch and similar preparations based on rosin, resin acids or vegetable pitch (excl. Burgundy pitch, yellow pitch, stearin pitch, fatty acid pitch, fatty tar and glycerin pitch)                | 10% | 1 |
| 380810 | Insecticides put up for retail sale or as preparations or articles   | 20% | 5 |
| 380820 | Fungicides put up for retail sale or as preparations or articles   | 5%  | 1 |

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| 380830 | Herbicides, germination inhibitors and plant-growth regulators put up for retail sale or as preparations or articles  | 5%  | 1 |
| 380840 | Disinfectants put up for retail sale or as preparations or articles   | 5%  | 1 |
| 380890 | Rodenticides and other plant protection products put up for retail sale or as preparations or articles (excl. insecticides, fungicides, herbicides and disinfectants)   | 10% | 1 |
| 380910 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., based on starch or derivatives thereof  | 10% | 3 |
| 380991 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the textile or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 10% | 1 |
| 380992 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the paper or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 10% | 1 |
| 380993 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the leather or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 10% | 1 |
| 381010 | Pickling preparations for metal surfaces; soldering, brazing or welding pastes and powders consisting of metal and other materials  | 10% | 1 |
| 381090 | Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods (excl. soldering, brazing or welding powders and pastes consisting of metal and other materials, and welding electrodes or rods of base metals or metal carbides coated with fluxes) | 10% | 1 |

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| 381111 | Anti-knock preparations for motor fuels based on lead compounds   | 10% | 1 |
| 381119 | Anti-knock preparations for motor fuels (excl. those based on lead compounds)   | 10% | 1 |
| 381121 | Prepared additives for oil lubricants containing petroleum oil or bituminous mineral oil  | 10% | 2 |
| 381129 | Prepared additives for oil lubricants not containing petroleum oil or bituminous mineral oil  | 10% | 2 |
| 381190 | Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils, incl. gasoline, or for other liquids used for the same purposes as mineral oils (excl. anti-knock preparations and oil lubricant additives) | 10% | 2 |
| 381210 | Prepared rubber accelerators  | 10% | 1 |
| 381220 | Compound plasticisers for rubber or plastics, n.e.s.  | 10% | 1 |
| 381230 | Anti-oxidizing preparations and other compound stabilisers for rubber or plastics   | 10% | 1 |
| 381300 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades (excl. full or empty fire-extinguishing devices, whether or not portable, unmixed chemically undefined products with fire-extinguishing properties in other forms)                           | 10% | 1 |
| 381400 | Organic composite solvents and thinners, n.e.s.; prepared paint or varnish removers (excl. nail varnish remover)  | 5%  | 2 |
| 381511 | Supported catalysts with nickel or a nickel compound as the active substance, n.e.s.  | 10% | 1 |
| 381512 | Supported catalysts with precious metal or a precious metal compound as the active substance, n.e.s.  | 10% | 1 |
| 381519 | Supported catalysts, n.e.s. (excl. with precious metal, a precious metal compound, nickel or a nickel compound as the active substance)   | 10% | 1 |
| 381590 | Reaction initiators, reaction accelerators and catalytic preparations, n.e.s. (excl. rubber accelerators and supported catalysts)   | 10% | 1 |

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| 381600 | Refractory cements, mortars, concretes and similar compositions (excl. preparations based on graphite or other carbonaceous substances)   | 10% | 2 |
| 381700 | Mixed alkylbenzenes and mixed alkylnaphthalenes produced by the alkylation of benzene and naphthalene (excl. mixed isomers of cyclic hydrocarbons)  | 10% | 1 |
| 381800 | Chemical elements and compounds doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, or cut into discs, wafers or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion)  | 10% | 1 |
| 381900 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing petroleum oil or bituminous mineral oil, or containing < 70% petroleum oil or bituminous mineral oil by weight  | 10% | 3 |
| 382000 | Anti-freezing preparations and prepared de-icing fluids (excl. prepared additives for mineral oils or other liquids used for the same purposes as mineral oils)   | 10% | 1 |
| 382100 | Culture media specially prepared for the development of micro-organisms   | 10% | 1 |
| 382200 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents, animal blood prepared for therapeutic, prophylactic or diagnostic uses and vaccines, toxins, cultures of micro-organisms and similar products) | 10% | 1 |
| 382311 | Stearic acid, industrial  | 10% | 3 |
| 382312 | Oleic acid, industrial  | 10% | 3 |
| 382313 | Tall oil fatty acids, industrial  | 10% | 3 |
| 382319 | Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids)  | 10% | 3 |
| 382370 | Fatty alcohols, industrial  | 10% | 3 |
| 382410 | Prepared binders for foundry moulds or cores  | 10% | 1 |

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| 382420 | Naphthenic acids and the water-insoluble salts and esters thereof   | 10% | 1 |
| 382430 | Non-agglomerated metal carbides mixed together or with metallic binders   | 10% | 1 |
| 382440 | Prepared additives for cements, mortars or concretes  | 10% | 1 |
| 382450 | Non-refractory mortars and concretes  | 10% | 1 |
| 382460 | Sorbitol (excl. D-glucitol [sorbitol])  | 10% | 3 |
| 382471 | Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine   | 10% | 1 |
| 382479 | Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens (excl. only with fluorine and chlorine)                                      | 10% | 1 |
| 382490 | Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.   | 10% | 3 |
| 382510 | Municipal waste   | 10% | 5 |
| 382520 | Sewage sludge   | 10% | 5 |
| 382530 | Clinical waste  | 10% | 5 |
| 382541 | Waste organic solvents, halogenated   | 10% | 5 |
| 382549 | Waste organic solvents, non-halogenated   | 10% | 5 |
| 382550 | Wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids  | 10% | 3 |
| 382561 | Wastes from chemical or allied industries, mainly containing organic constituents (excl. anti-freeze fluids)  | 10% | 5 |
| 382569 | Wastes from chemical or allied industries (excl. wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids and those mainly containing organic constituents) | 10% | 5 |
| 382590 | Residual products of the chemical or allied industries, n.e.s. (excl. waste)  | 10% | 2 |



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| 390110 | Polyethylene with a specific gravity of < 0,94, in primary forms  | 10% | 2 |
| 390120 | Polyethylene with a specific gravity of $\geq 0,94$ , in primary forms  | 10% | 2 |
| 390130 | Ethylene-vinyl acetate copolymers, in primary forms   | 10% | 2 |
| 390190 | Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers)   | 10% | 2 |
| 390210 | Polypropylene, in primary forms   | 10% | 2 |
| 390220 | Polyisobutylene, in primary forms   | 10% | 2 |
| 390230 | Propylene copolymers, in primary forms  | 10% | 2 |
| 390290 | Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene and propylene copolymers)                 | 10% | 2 |
| 390311 | Expansible polystyrene, in primary forms  | 10% | 2 |
| 390319 | Polystyrene, in primary forms (excl. expansible)  | 10% | 2 |
| 390320 | Styrene-acrylonitrile copolymers "SAN", in primary forms  | 10% | 2 |
| 390330 | Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms  | 10% | 2 |
| 390390 | Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS") | 10% | 2 |
| 390410 | Poly"vinyl chloride", in primary forms, not mixed with any other substances   | 10% | 2 |
| 390421 | Non-plasticized poly"vinyl chloride", in primary forms, mixed with other substances   | 10% | 2 |
| 390422 | Plasticized poly"vinyl chloride", in primary forms, mixed with other substances   | 10% | 2 |
| 390430 | Vinyl chloride-vinyl acetate copolymers, in primary forms   | 10% | 2 |

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| 390440 | Vinyl chloride copolymers, in primary forms (excl. vinyl chloride-vinyl acetate copolymers)  | 10% | 2 |
| 390450 | Vinylidene chloride polymers, in primary forms   | 10% | 2 |
| 390461 | Polytetrafluoroethylene, in primary forms  | 10% | 2 |
| 390469 | Fluoro-polymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene)  | 10% | 2 |
| 390490 | Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", copolymers of vinyl chloride, polymers of vinyl chloride and fluoro-polymers)   | 10% | 2 |
| 390512 | Poly"vinyl acetate", in aqueous dispersion   | 10% | 2 |
| 390519 | Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion)  | 10% | 2 |
| 390521 | Vinyl acetate copolymers, in aqueous dispersion  | 10% | 2 |
| 390529 | Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)   | 10% | 2 |
| 390530 | Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups   | 10% | 2 |
| 390591 | Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)  | 10% | 2 |
| 390599 | Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolyzed acetate groups) | 10% | 2 |
| 390610 | Poly"methyl methacrylate", in primary forms  | 10% | 2 |
| 390690 | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate")   | 10% | 2 |
| 390710 | Polyacetals, in primary forms  | 10% | 2 |
| 390720 | Polyethers, in primary forms (excl. polyacetals)   | 10% | 2 |

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| 390730 | Epoxide resins, in primary forms  | 10% | 2 |
| 390740 | Polycarbonates, in primary forms  | 10% | 2 |
| 390750 | Alkyd resins, in primary forms  | 10% | 2 |
| 390760 | Poly"ethylene terephthalate", in primary forms  | 10% | 2 |
| 390791 | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate") | 10% | 2 |
| 390799 | Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins and poly"ethylene terephthalate")                               | 10% | 2 |
| 390810 | Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms  | 10% | 2 |
| 390890 | Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12)  | 10% | 2 |
| 390910 | Urea resins and thiourea resins, in primary forms   | 10% | 2 |
| 390920 | Melamine resins, in primary forms   | 10% | 2 |
| 390930 | Amino-resins, in primary forms (excl. urea resins, thiourea resins and melamine resins)   | 10% | 2 |
| 390940 | Phenolic resins, in primary forms   | 10% | 2 |
| 390950 | Polyurethanes, in primary forms   | 10% | 2 |
| 391000 | Silicones in primary forms  | 10% | 2 |
| 391110 | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms   | 10% | 2 |
| 391190 | Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms                  | 10% | 2 |
| 391211 | Non-plasticized cellulose acetates, in primary forms  | 10% | 2 |
| 391212 | Plasticized cellulose acetates, in primary forms  | 10% | 2 |
| 391220 | Cellulose nitrates, incl. collodions, in primary forms  | 10% | 2 |
| 391231 | Carboxymethylcellulose and its salts, in primary forms  | 10% | 2 |

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| 391239 | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts)  | 10% | 2 |
| 391290 | Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers)   | 10% | 2 |
| 391310 | Alginic acid, its salts and esters, in primary forms   | 10% | 2 |
| 391390 | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters)                                 | 10% | 2 |
| 391400 | Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms   | 10% | 2 |
| 391510 | Waste, parings and scrap, of polymers of ethylene  | 10% | 2 |
| 391520 | Waste, parings and scrap, of polymers of styrene   | 10% | 2 |
| 391530 | Waste, parings and scrap, of polymers of vinyl chloride  | 10% | 2 |
| 391590 | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride)  | 10% | 2 |
| 391610 | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked   | 10% | 2 |
| 391620 | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of vinyl chloride, whether or not surface-worked but not further worked                                       | 10% | 2 |
| 391690 | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride) | 10% | 2 |
| 391710 | Artificial guts "sausage casings" of hardened protein or cellulose materials   | 30% | 5 |
| 391721 | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of ethylene   | 30% | 5 |
| 391722 | Rigid tubes, pipes and hoses of polymers of propylene, whether or not with fittings, seals or connectors   | 30% | 5 |
| 391723 | Rigid tubes, pipes and hoses, and fittings therefor, of polymers of vinyl chloride   | 30% | 5 |

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| 391729 | Rigid tubes, pipes and hoses, and fittings therefor, of plastics (excl. tubes of polymers of ethylene, propylene and vinyl chloride)   | 30% | 5 |
| 391731 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, burst pressure $\geq 27,6$ MPa  | 20% | 3 |
| 391732 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings   | 30% | 5 |
| 391733 | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors   | 30% | 5 |
| 391739 | Flexible tubes, pipes and hoses, and fittings therefor, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa)  | 30% | 5 |
| 391740 | Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses  | 10% | 3 |
| 391810 | Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride                            | 30% | 3 |
| 391890 | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq 45$ cm, consisting of a layer of plastic fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride) | 30% | 3 |
| 391910 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls $\leq 20$ cm wide   | 5%  | 1 |
| 391990 | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls $> 20$ cm wide (excl. floor, wall and ceiling coverings of heading 3918)   | 10% | 2 |

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| 392010 | Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)   | 10% | 2 |
| 392020 | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)   | 10% | 2 |
| 392030 | Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |
| 392043 | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $\geq$ 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) | 10% | 2 |
| 392049 | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $<$ 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)    | 10% | 2 |
| 392051 | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |

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| 392059 | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                            | 10% | 2 |
| 392061 | Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                              | 10% | 2 |
| 392062 | Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                | 5%  | 1 |
| 392063 | Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                      | 10% | 2 |
| 392069 | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polyethylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918) | 10% | 2 |
| 392071 | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)   | 10% | 2 |
| 392072 | Plates, sheets, film, foil and strip of vulcanised fibre, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles  | 10% | 2 |

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| 392073 | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                                | 10% | 2 |
| 392079 | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918) | 10% | 2 |
| 392091 | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                   | 10% | 2 |
| 392092 | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |
| 392093 | Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |
| 392094 | Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)                                       | 10% | 2 |



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| 392099 | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918) | 10% | 2 |
| 392111 | Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |
| 392112 | Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)   | 10% | 2 |
| 392113 | Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 20% | 5 |
| 392114 | Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 10% | 2 |
| 392119 | Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918)                         | 10% | 2 |
| 392190 | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)                      | 10% | 3 |
| 392210 | Baths, shower-baths, sinks and wash-basins, of plastics  | 30% | 5 |
| 392220 | Lavatory seats and covers, of plastics   | 30% | 5 |

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| 392290 | Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, wash-basins, lavatory seats and covers)  | 30% | 5 |
| 392310 | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics   | 10% | 3 |
| 392321 | Sacks and bags, incl. cones, of polymers of ethylene  | 10% | 3 |
| 392329 | Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene)  | 10% | 3 |
| 392330 | Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics   | 10% | 3 |
| 392340 | Spools, cops, bobbins and similar supports, of plastics   | 10% | 3 |
| 392350 | Stoppers, lids, caps and other closures, of plastics  | 10% | 3 |
| 392390 | Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures) | 30% | 5 |
| 392410 | Tableware and kitchenware, of plastics  | 30% | 5 |
| 392490 | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)  | 30% | 5 |
| 392510 | Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l   | 10% | 3 |
| 392520 | Doors, windows and their frames and thresholds for doors, of plastics   | 20% | 3 |
| 392530 | Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)  | 20% | 5 |

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| 392590 | Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastic; gutters and accessories of plastic; railings, fences and similar barriers, of plastic; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastic; architectural ornaments, e.g. friezes, of plastic; fittings and similar products for permanent mounting on buildings, of plastic | 20% | 3 |
| 392610 | Office or school supplies, of plastics, n.e.s.  | 30% | 5 |
| 392620 | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts  | 30% | 5 |
| 392630 | Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings)  | 30% | 5 |
| 392640 | Statuettes and other ornamental articles, of plastics   | 30% | 5 |
| 392690 | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s   | 30% | 5 |
| 400110 | Natural rubber latex, whether or not prevulcanised  | 10% | 2 |
| 400121 | Smoked sheets of natural rubber   | 10% | 2 |
| 400122 | Technically specified natural rubber "TSNR"   | 10% | 2 |
| 400129 | Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised)   | 10% | 2 |
| 400130 | Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip (excl. natural rubber, whether or not prevulcanised)   | 10% | 2 |
| 400211 | Styrene-butadiene rubber latex "SBR"; carboxylated styrene-butadiene rubber latex "XSBR"  | 10% | 2 |
| 400219 | Styrene-butadiene rubber "SBR"; carboxylated styrene-butadiene rubber "XSBR", in primary forms or in plates, sheets or strip (excl. latex)  | 10% | 2 |
| 400220 | Butadiene rubber "BR", in primary forms or in plates, sheets or strip   | 10% | 2 |

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| 400231 | Isobutylene isoprene rubber "IIR", in primary forms or in plates, sheets or strip  | 10% | 2 |
| 400239 | Halo-isobutene-isoprene rubber "CIIR" or "BIIR", in primary forms or in plates, sheets or strip  | 10% | 2 |
| 400241 | Chloroprene latex "chlorobutadiene rubber, CR"   | 10% | 2 |
| 400249 | Chloroprene "chlorobutadiene rubber, CR", in primary forms or in plates, sheets or strip (excl. latex)   | 10% | 2 |
| 400251 | Latex of acrylonitrile-butadiene rubber "NBR"  | 10% | 2 |
| 400259 | Acrylonitrile-butadiene rubber "NBR", in primary forms or in plates, sheets or strip (excl. latex)   | 10% | 2 |
| 400260 | Isoprene rubber "IR", in primary forms or in plates, sheets or strip   | 10% | 2 |
| 400270 | Ethylene-propylene diene rubber "EPDM", non-conjugated, in primary forms or in plates, sheets or strip   | 10% | 2 |
| 400280 | Mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, in primary forms or in plates, sheets or strip  | 10% | 2 |
| 400291 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM")        | 10% | 2 |
| 400299 | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. latex, styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM") | 10% | 2 |
| 400300 | Reclaimed rubber in primary forms or in plates, sheets or strip  | 10% | 2 |
| 400400 | Waste, parings and scrap of soft rubber and powders and granules obtained therefrom  | 10% | 2 |

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| 400510 | Rubber, unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip  | 10% | 2 |
| 400520 | Compounded rubber, unvulcanised, in the form of solutions or dispersions (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)   | 10% | 2 |
| 400591 | Compounded rubber, unvulcanised, in the form of plates, sheets or strip (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)  | 10% | 2 |
| 400599 | Compounded, unvulcanised rubber in primary forms (excl. solutions and dispersions, those containing carbon black or silica, mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, and those in the form of plates, sheets or strip)            | 10% | 2 |
| 400610 | 'Camel-back' strips of unvulcanised rubber, for retreading rubber tyres   | 30% | 5 |
| 400690 | Rods, bars, tubes, profiles and other forms of unvulcanised rubber, incl. mixed rubber, and articles of unvulcanised rubber, incl. mixed rubber (excl. plates, sheets and strip which, apart from basic surface-working, have not been cut, or have merely been cut into square or rectangular shapes, and 'camel-back' strips) | 30% | 5 |
| 400700 | Vulcanized rubber thread and cord (excl. ungimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)   | 30% | 3 |
| 400811 | Plates, sheets and strip of cellular rubber   | 30% | 5 |
| 400819 | Strip, rods and profile shapes, of cellular rubber  | 30% | 5 |
| 400821 | Plates, sheets and strip, of non-cellular rubber  | 30% | 5 |
| 400829 | Rods, tubes and profile shapes, of non-cellular rubber  | 30% | 3 |

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| 400911 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, without fittings                             | 30% | 5 |
| 400912 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, with fittings                                | 30% | 5 |
| 400921 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, without fittings                                      | 30% | 5 |
| 400922 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, with fittings   | 30% | 5 |
| 400931 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, without fittings                          | 30% | 5 |
| 400932 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, with fittings                             | 30% | 5 |
| 400941 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, without fittings | 30% | 5 |
| 400942 | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, with fittings    | 30% | 3 |
| 401011 | Conveyor belts or belting, of vulcanised rubber, reinforced only with metal   | 30% | 2 |
| 401012 | Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials   | 30% | 3 |
| 401013 | Conveyor belts or belting, of vulcanised rubber, reinforced only with plastics (other than textile materials)   | 30% | 2 |
| 401019 | Conveyor belts or belting, of vulcanised rubber (excl. reinforced only with metal, only with textile materials or only with plastics)                                     | 30% | 2 |

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| 401031 | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 60 cm but ≤ 180 cm  | 30% | 2 |
| 401032 | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 60 cm but ≤ 180 cm (excl. V-ribbed)   | 30% | 2 |
| 401033 | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 180 cm but ≤ 240 cm   | 30% | 2 |
| 401034 | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 180 cm but ≤ 240 cm (excl. V-ribbed)  | 30% | 2 |
| 401035 | Endless synchronous belts, of vulcanised rubber, of an outside circumference > 60 cm but ≤ 150 cm  | 30% | 2 |
| 401036 | Endless synchronous belts, of vulcanised rubber, of an outside circumference > 150 cm but ≤ 198 cm   | 30% | 2 |
| 401039 | Transmission belts or belting, of vulcanised rubber (excl. endless transmission belts of trapezoidal cross-section "V-belts", V-ribbed, of an outside circumference > 60 cm but ≤ 240 cm and endless synchronous belts of an outside circumference > 60 cm but ≤ 198 cm) | 30% | 2 |
| 401110 | New pneumatic tyres, of rubber, of a kind used for motor cars, incl. station wagons and racing cars  | 10% | 3 |
| 401120 | New pneumatic tyres, of rubber, of a kind used for buses and lorries (excl. tyres with lug, corner or similar treads)  | 10% | 3 |
| 401130 | New pneumatic tyres, of rubber, of a kind used for aircraft  | 0%  | 1 |
| 401140 | New pneumatic tyres, of rubber, of a kind used for motorcycles   | 30% | 2 |
| 401150 | New pneumatic tyres, of rubber, of a kind used for bicycles  | 30% | 2 |
| 401161 | Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tread, of a kind used on agricultural or forestry vehicles and machines  | 10% | 2 |

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| 401162 | Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size $\leq$ 61 cm  | 10% | 2 |
| 401163 | Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tread, of a kind used on construction or industrial handling vehicles and machines and having a rim size $>$ 61 cm   | 10% | 2 |
| 401169 | Pneumatic tyres, new, of rubber, having a "herring-bone" or similar tread (excl. of a kind used on agricultural or forestry and construction or industrial handling vehicles and machines)   | 10% | 2 |
| 401192 | Pneumatic tyres, of rubber, new, of a kind used on agricultural or forestry vehicles and machines (excl. having a "herring-bone" or similar tread)   | 10% | 3 |
| 401193 | Pneumatic tyres, new, of rubber, of a kind used on construction or industrial handling vehicles and machines and having a rim size $\leq$ 61 cm (excl. having a "herring-bone" or similar tread)   | 10% | 3 |
| 401194 | Pneumatic tyres, new, of rubber, of a kind used on construction or industrial handling vehicles and machines and having a rim size $>$ 61 cm (excl. having a "herring-bone" or similar tread)  | 10% | 3 |
| 401199 | Pneumatic tyres, new, of rubber (excl. having a "herring-bone" or similar tread and pneumatic tyres of a kind used on agricultural or forestry and construction or industrial handling vehicles and machines, on motorcars, station wagons, racing cars, buses, lorries, aircraft, motorcycles and bicycles) | 10% | 3 |
| 401211 | Retreaded pneumatic tyres, of rubber, of a kind used on motor cars "incl. station wagons and racing cars"  | 30% | 5 |
| 401212 | Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries   | 30% | 5 |
| 401213 | Retreaded pneumatic tyres, of rubber, of a kind used on aircraft   | 30% | 5 |
| 401219 | Retreaded pneumatic tyres, of rubber (excl. of a kind used on motorcars, station wagons, racing cars, buses, lorries and aircraft)   | 30% | 5 |
| 401220 | Used pneumatic tyres of rubber   | 30% | 5 |



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| 401290 | Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber  | 30% | 5 |
| 401310 | Inner tubes, of rubber, of a kind used on motor cars, incl. station wagons and racing cars, buses and lorries  | 10% | 3 |
| 401320 | Inner tubes, of rubber, of a kind used for bicycles  | 10% | 2 |
| 401390 | Inner tubes, of rubber (excl. those of a kind used on motor cars, incl. station wagons and racing cars, buses, lorries and bicycles)   | 10% | 3 |
| 401410 | Sheath contraceptives, of vulcanised rubber (excl. hard rubber)  | 5%  | 1 |
| 401490 | Hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. sheath contraceptives and articles of apparel and clothing accessories, incl. gloves, for all purposes) | 5%  | 2 |
| 401511 | Surgical gloves, of vulcanised rubber (excl. fingerstalls)   | 5%  | 1 |
| 401519 | Gloves, mittens and mitts, of vulcanised rubber (excl. surgical gloves)  | 30% | 3 |
| 401590 | Articles of apparel and clothing accessories, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof, and gloves, mittens and mitts)  | 30% | 5 |
| 401610 | Articles of cellular rubber, n.e.s.  | 30% | 5 |
| 401691 | Floor coverings and mats, of vulcanised rubber (excl. hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excl. those simply cut to rectangular or square shape and goods of cellular rubber)                         | 30% | 5 |
| 401692 | Erasers, of vulcanised rubber (excl. hard rubber), conditioned (excl. those simply cut to rectangular or square shape)   | 30% | 5 |
| 401693 | Gaskets, washers and other seals, of vulcanised rubber (excl. hard rubber and those of cellular rubber)  | 30% | 5 |
| 401694 | Boat or dock fenders, whether or not inflatable, of vulcanised rubber (excl. hard rubber and those of cellular rubber)   | 10% | 2 |

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| 401695 | Inflatable mattresses and cushions and other inflatable articles, of vulcanised rubber (excl. hard rubber and fenders, boats, rafts and other floating devices, and hygienic or pharmaceutical articles)  | 30% | 5 |
| 401699 | Articles of vulcanised rubber (excl. hard rubber), n.e.s.   | 30% | 5 |
| 401700 | Hard rubber, e.g. ebonite, in all forms, incl. waste and scrap; articles of hard rubber, n.e.s.   | 30% | 5 |
| 410120 | Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin $\leq$ 8 kg when simply dried, $\leq$ 10 kg when dry-salted, or $\leq$ 16 kg when fresh, wet-salted or otherwise preserved (excl. tanned and parchment-dressed)   | 10% | 2 |
| 410150 | Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin $>$ 16 kg, fresh, or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)   | 10% | 2 |
| 410190 | Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin $>$ 8 kg but $<$ 16 kg when simply dried and $>$ 10 kg but $<$ 16 kg when dry-salted (excl. tanned, parchment-dressed or further prepared) | 10% | 2 |
| 410210 | Raw skins of sheep or lambss, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs)   | 10% | 2 |
| 410221 | Raw skins of sheep or lambss, without wool on, pickled, whether or not split  | 10% | 2 |
| 410229 | Raw skins of sheep or lambss, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled or parchment-dressed)  | 10% | 2 |
| 410310 | Raw hides and skins of goats or kids, fresh or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. parchment-dressed and hides and skins of goats or kids from Yemen, Mongolia or Tibet)  | 10% | 2 |

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| 410320 | Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. parchment-dressed)   | 10% | 2 |
| 410330 | Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. parchment-dressed)   | 10% | 2 |
| 410390 | Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. parchment-dressed, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, goats, kids, reptiles and swine) | 10% | 2 |
| 410411 | Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" or equine animals, tanned, without hair on (excl. further prepared)   | 10% | 2 |
| 410419 | Hides and skins of bovine "incl. buffalo" or equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)   | 10% | 2 |
| 410441 | Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of bovine "incl. buffalo" or equine animals, without hair on (excl. further prepared)  | 10% | 2 |
| 410449 | Hides and skins of bovine "incl. buffalo" or equine animals, in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)  | 10% | 2 |
| 410510 | Skins of sheep or lambs, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 10% | 2 |
| 410530 | Skins of sheep or lambs, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 10% | 2 |
| 410621 | Hides and skins of goats or kids, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 10% | 2 |
| 410622 | Hides and skins of goats or kids, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 10% | 2 |
| 410631 | Hides and skins of swine, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 10% | 2 |
| 410632 | Hides and skins of swine, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 10% | 2 |

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| 410640 | Tanned or crust hides and skins of reptiles, whether or not split (excl. further prepared)   | 10% | 2 |
| 410691 | Hides and skins of antilopes, deers, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the wet state "incl. wet-blue", tanned, whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only) | 10% | 2 |
| 410692 | Hides and skins of antilopes, deers, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the dry state "crust", whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)                  | 10% | 2 |
| 410711 | Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)   | 10% | 2 |
| 410712 | Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)   | 10% | 2 |
| 410719 | Leather "incl. parchment-dressed leather" of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallized leather)                          | 10% | 2 |
| 410791 | Full grains leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)                               | 10% | 2 |
| 410792 | Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)                                       | 10% | 2 |
| 410799 | Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallized leather)  | 10% | 2 |

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| 411200 | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)   | 10% | 2 |
| 411310 | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)  | 10% | 2 |
| 411320 | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of pigs, without hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)   | 10% | 2 |
| 411330 | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of reptiles,, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallized leather)   | 10% | 2 |
| 411390 | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of antilopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, whether or not split (excl. leather of bovine and equine animals, sheep and lambs, goats or kids, swine and reptiles, and chamois leather, patent leather, patent laminated leather and metallized leather) | 10% | 2 |
| 411410 | Chamois leather, incl. combination chamois leather (excl. glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)  | 10% | 2 |
| 411420 | Patent leather and patent laminated leather; metallized leather (excl. lacquered or metallized reconstituted leather)   | 10% | 2 |
| 411510 | Composition leather based on leather or leather fibre, in slabs, sheets or strip, whether or not in rolls   | 10% | 2 |
| 411520 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour  | 10% | 2 |
| 420100 | Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)   | 30% | 3 |
| 420211 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, composition leather or patent leather  | 30% | 3 |

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| 420212 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or textile materials  | 30% | 3 |
| 420219 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics or textile materials)   | 30% | 3 |
| 420221 | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather   | 30% | 3 |
| 420222 | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials  | 30% | 3 |
| 420229 | Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper  | 30% | 3 |
| 420231 | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather   | 30% | 3 |
| 420232 | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials  | 30% | 3 |
| 420239 | Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material  | 30% | 3 |
| 420291 | Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather or patent leather (excl. trunks, brief-cases, school satchels and similar containers, handbags and articles normally carried in the pocket or handbag) | 30% | 3 |

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| 420292 | Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting or textile materials (excl. trunks, brief-cases, school satchels and similar containers, handbags and articles carried in the pocket or handbag) | 30% | 3 |
| 420299 | Travelling-bags, shopping or tool bags, jewellery boxes, cutlery cases and similar, with outer surface of vulcanised fibre or paperboard; cases for binoculars, cameras, musical instruments, guns, holsters and similar containers with outer surface of materials (not leather, plastic sheeting or textile materials) (excl. trunks, brief-cases, school satchels and similar; handbags; articles normally carried in pocket or handbag)              | 30% | 3 |
| 420310 | Articles of apparel, of leather or composition leather (excl. clothing accessories, footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)   | 30% | 3 |
| 420321 | Specially designed gloves for use in sport, of leather or composition leather  | 30% | 3 |
| 420329 | Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves)   | 30% | 3 |
| 420330 | Belts and bandoliers, of leather or composition leather  | 30% | 3 |
| 420340 | Clothing accessories of leather or composition leather (excl. gloves, mittens and mitts, belts, bandoliers, footwear and headgear and parts thereof, and goods of chapter 95 [e.g. shin guards, fencing masks])  | 30% | 3 |
| 420400 | Articles for technical use, of leather or composition leather  | 10% | 3 |
| 420500 | Articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing accessories; articles for technical uses; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff-links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials) | 30% | 3 |

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| 420610 | Catgut (excl. sterile catgut, other sterile surgical suture material and strings for musical instruments)  | 30% | 3 |
| 420690 | Articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and cutgut, incl. strings for musical instruments)                               | 30% | 3 |
| 430110 | Raw furskins of mink, whole, with or without heads, tails or paws  | 30% | 3 |
| 430130 | Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws                              | 30% | 3 |
| 430160 | Raw furskins of fox, with or without heads, tails or paws  | 30% | 3 |
| 430170 | Raw furskins of seal, whole, with or without heads, tails or paws  | 30% | 3 |
| 430180 | Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrachan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan -, fox and seal)                | 30% | 3 |
| 430190 | Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery   | 30% | 3 |
| 430211 | Tanned or dressed furskins of mink, whole, with or without heads, tails or paws, not assembled   | 30% | 3 |
| 430213 | Tanned or dressed furskins of Astrakhan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without heads, tails or paws, not assembled                     | 30% | 3 |
| 430219 | Tanned or dressed furskins, whole, with or without heads, tails or paws, not assembled (excl. those of mink, Astrachan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb) | 30% | 3 |
| 430220 | Heads, tails, paws and other pieces or cuttings of tanned or dressed furskins, not assembled   | 30% | 3 |
| 430230 | Tanned or dressed whole furskins and pieces or cuttings thereof, assembled, without the addition of other materials (excl. clothing, clothing accessories and other furskin articles)                                | 30% | 3 |



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| 430310 | Articles of apparel and clothing accessories of furskin (excl. gloves made of leather and furskin, footwear and headgear and parts thereof)   | 30% | 3 |
| 430390 | Articles of furskin (excl. articles of apparel, clothing accessories and goods of chapter 95, e.g. toys, games and sports equipment)  | 30% | 3 |
| 430400 | Artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footwear and headgear and parts thereof, and goods of chapter 95, e.g. toys, games and sports equipment)  | 30% | 3 |
| 440110 | Fuel wood, in logs, billets, twigs, faggots or similar forms  | 30% | 3 |
| 440121 | Coniferous wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes)   | 30% | 3 |
| 440122 | Wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes, and coniferous wood)   | 30% | 3 |
| 440130 | Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms   | 30% | 3 |
| 440200 | Wood charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. wood charcoal used as a medicament, charcoal mixed with incense, activated charcoal and charcoal in the form of crayons)   | 30% | 3 |
| 440310 | Wood in the rough, treated with paint, stains, creosote or other preservatives (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)  | 30% | 3 |
| 440320 | Coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)      | 30% | 3 |
| 440341 | Dark red meranti, light red meranti and meranti bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives) | 30% | 3 |

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| 440349 | Tropical wood specified in the Subheading Note 1 to this chapter in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. dark red meranti, light red meranti, meranti bakau; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)                                      | 30% | 3 |
| 440391 | Oak " <i>Quercus</i> spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 30% | 3 |
| 440392 | Beech " <i>Fagus</i> spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 30% | 3 |
| 440399 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives, coniferous wood in general, oak " <i>Quercus</i> spp.", beech " <i>Fagus</i> spp." and tropical wood specified in Subheading Note 1 to this chapter) | 30% | 3 |
| 440410 | 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, of coniferous wood (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts)                                    | 30% | 3 |
| 440420 | 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 and the like; chipwood and the like (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts; coniferous wood in general)                           | 30% | 3 |
| 440500 | Wood wool; wood flour, i.e. wood powder able to pass through a fine, 0,63 mm mesh, sieve with a residue of $\leq 8\%$ by weight  | 30% | 3 |
| 440610 | Railway or tramway sleepers "cross-ties" of wood, not impregnated  | 30% | 3 |
| 440690 | Railway or tramway sleepers "cross-ties" of wood, impregnated  | 30% | 3 |

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| 440710 | Coniferous wood sawn or chipped lengthwise, sliced or barked, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 30% | 3 |
| 440724 | Virola, mahogany " <i>Swietenia</i> spp.", imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 30% | 3 |
| 440725 | Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 30% | 3 |
| 440726 | White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 30% | 3 |
| 440729 | Tropical wood specified in Subheading Note 1 to this chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. virola, mahogany " <i>Swietenia</i> spp.", imbuia, balsa, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti and alan) | 30% | 3 |
| 440791 | Oak " <i>Quercus</i> spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 30% | 3 |
| 440792 | Beech " <i>Fagus</i> spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 30% | 3 |
| 440799 | Wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. tropical wood specified in Subheading Note 1 to this chapter, coniferous wood, oak " <i>Quercus</i> spp." and beech " <i>Fagus</i> spp.")  | 30% | 3 |
| 440810 | Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of ≤ 6 mm  | 30% | 3 |
| 440831 | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of ≤ 6 mm, of dark red meranti, light red meranti and meranti bakau   | 30% | 3 |

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| 440839 | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of $\leq 6$ mm, of tropical wood specified in Subheading Note 1 to this chapter (excl. dark red meranti, light red meranti and meranti bakau) | 30% | 3 |
| 440890 | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of $\leq 6$ mm (excl. tropical wood specified in Subheading Note 1 to this chapter and coniferous wood)                                       | 30% | 3 |
| 440910 | Coniferous wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed  | 30% | 3 |
| 440920 | Wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. coniferous wood)   | 30% | 3 |
| 441021 | Oriented strand board and waferboard, of wood, unworked or not further worked than sanded  | 30% | 3 |
| 441029 | Oriented strand board and waferboard, of wood (excl. unworked or not further worked than sanded)   | 30% | 3 |
| 441031 | Particle board and similar board, of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded (excl. oriented strand board and waferboard, fibreboard and hollow-core composite panels)   | 30% | 5 |
| 441032 | Particle board and similar board, of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with melamine-impregnated paper (excl. oriented strand board and waferboard, fibreboard and hollow-core composite panels)  | 30% | 5 |
| 441033 | Particle board and similar board, of wood, whether or not agglomerated with resins or other organic binding substances, surface-covered with decorative laminates of plastics (excl. oriented strand board and waferboard, fibreboard and hollow-core composite panels)  | 30% | 5 |

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| 441039 | Particle board and similar board, of wood, whether or not agglomerated with resins or other organic binding substances (excl. unworked or not further worked than sanded, surface-covered with melamine-impregnated paper or with decorative laminates of plastics, oriented strand board and waferboard, fibreboard and hollow-core composite panels)  | 30% | 5 |
| 441090 | Particle board and similar board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. fibreboard, cellular wood panels, veneered panels, panels of ligneous materials bonded with cement, plaster or other mineral binders and particle board of wood)  | 30% | 5 |
| 441111 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $> 0,8 \text{ g/cm}^3$ , not mechanically worked or surface-coated (excl. particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; furniture components identifiable as such)                | 30% | 5 |
| 441119 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $> 0,8 \text{ g/cm}^3$ , mechanically worked or surface-coated (excl. sanded only; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components)               | 30% | 5 |
| 441121 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $> 0,5 \text{ g}$ to $0,8 \text{ g/cm}^3$ (excl. mechanically worked or surface-coated; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components)          | 30% | 5 |
| 441129 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or organic bonding agents, with a density of $> 0,5 \text{ g}$ to $0,8 \text{ g/cm}^3$ , mechanically worked or surface-covered (excl. sanded only; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components) | 30% | 5 |

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| 441131 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $> 0,35$ g to $0,5$ g/cm <sup>3</sup> (excl. mechanically worked or surface-covered; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components)        | 30% | 5 |
| 441139 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or organic bonding agents, with a density of $> 0,35$ g to $0,5$ g/cm <sup>3</sup> , mechanically worked or surface-coated (excl. sanded only; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components) | 30% | 5 |
| 441191 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $\leq 0,35$ g/cm <sup>3</sup> (excl. mechanically worked or surface-coated; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components)                 | 30% | 5 |
| 441199 | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, with a density of $\leq 0,35$ g/cm <sup>3</sup> , mechanically worked or surface-coated (excl. sanded only; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; composite panels with outer layers of fibreboard; paperboard; identifiable furniture components)   | 30% | 5 |
| 441213 | Plywood consisting solely of sheets of wood $\leq 6$ mm thick, with at least one outer ply of tropical wood specified in Subheading Note 1 to this chapter (excl. sheets of compressed wood, hollow-core composite panels, inlaid wood and sheets identifiable as furniture components)  | 30% | 5 |
| 441214 | Plywood consisting solely of sheets of wood $\leq 6$ mm thick, with at least one outer ply of non-coniferous wood or other tropical wood than specified in Subheading Note 1 to this chapter (excl. sheets of compressed wood, hollow-core composite panels, inlaid wood and sheets identifiable as furniture components)  | 30% | 5 |

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| 441219 | Plywood consisting solely of sheets of wood $\leq 6$ mm thick (excl. plywood of subheading Nos 4412.13 and 4412.14; sheets of compressed wood, hollow-core composite panels, inlaid wood and sheets identifiable as furniture components)  | 30% | 5 |
| 441222 | Veneered panels and similar laminated wood with at least one outer ply of tropical wood specified in Subheading Note 1 to this chapter (excl. sheets of compressed wood, hollow-core composite panels, inlaid wood and sheets identifiable as furniture components)  | 30% | 5 |
| 441223 | Veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood or other tropical wood than specified in Subheading Note 1 to this chapter and containing at least one layer of particle board (excl. hollow-core composite panels and sheets identifiable as furniture components)  | 30% | 5 |
| 441229 | Veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood or other tropical wood than specified in Subheading Note 1 to this chapter but not containing particle board (excl. plywood, sheets of compressed wood, hollow-core composite panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components) | 30% | 5 |
| 441292 | Veneered panels and similar laminated wood with at least one ply of a tropical wood specified in Subheading Note 1 to this chapter (excl. wood of subheading 4412.22, sheets of compressed wood, hollow-core composite panels, inlaid wood and sheets identifiable as furniture components)  | 30% | 5 |
| 441293 | Veneered panels and similar laminated wood with at least one layer of particle board (excl. wood of subheading 4412.23, hollow-core composite panels and sheets identifiable as furniture components)  | 30% | 5 |
| 441299 | Veneered panels and similar laminated wood not containing particle board (excl. wood of subheading Nos 4412.29 and 4412.92, plywood, sheets of compressed wood, hollow-core composite panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components)   | 30% | 5 |
| 441300 | Metallized wood and other densified wood in blocks, plates, strips or profile shapes   | 30% | 5 |
| 441400 | Wooden frames for paintings, photographs, mirrors or similar objects   | 30% | 5 |

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| 441510 | Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood  | 10% | 5 |
| 441520 | Pallets, box pallets and other load boards, of wood; pallet collars of wood (excl. containers specially designed and equipped for one or more modes of transport)   | 30% | 5 |
| 441600 | Casks, barrels, vats, tubs and other cooper's products parts thereof, of wood, incl. staves   | 20% | 5 |
| 441700 | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and shoetrees, of wood (excl. forms used in the manufacture of hats, forms of heading 8480, other machines and machine components, of wood)  | 30% | 5 |
| 441810 | Windows, frenchwindows and their frames, of wood  | 30% | 5 |
| 441820 | Doors and their frames and thresholds, of wood  | 30% | 5 |
| 441830 | Parquet panels of wood (excl. blocks, strips and friezes for parquet flooring, not assembled)   | 30% | 5 |
| 441840 | Wooden shuttering for concrete constructional work (excl. plywood boarding)   | 30% | 5 |
| 441850 | Shingles and shakes, of wood  | 30% | 5 |
| 441890 | Builders' joinery and carpentry, of wood, incl. cellular wood panels (excl. windows, frenchwindows and their frames, doors and their frames and thresholds, parquet panels, blocks, strips and friezes, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings) | 30% | 5 |
| 441900 | Tableware and kitchenware, of wood (excl. interior fittings, ornaments, cooperage products, tableware and kitchenware components of wood, brushes, brooms and hand sieves)  | 30% | 5 |
| 442010 | Statuettes and other ornaments, of wood (excl. wood marquetry and inlaid wood)  | 30% | 5 |
| 442090 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture (excl. statuettes and other ornaments; furniture, lighting fixtures and parts thereof)  | 30% | 5 |



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| 442110 | Clothes hangers of wood  | 30% | 5 |
| 442190 | Other articles of wood, n.e.s.   | 30% | 5 |
| 450110 | Natural cork, raw or simply prepared "merely surface-worked or otherwise cleaned"  | 10% | 1 |
| 450190 | Cork waste; crushed, powdered or ground cork   | 10% | 1 |
| 450200 | Natural cork, debarked or roughly squared, or in square or rectangular blocks, plates, sheets or strip, incl. sharp-edged blanks for corks or stoppers   | 10% | 1 |
| 450310 | Corks and stoppers of all types, of natural cork, incl. round-edged blanks   | 10% | 2 |
| 450390 | Articles of natural cork (excl. cork in square or rectangular blocks, plates, sheets or strips; corks, stoppers and cork blanks; footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof)   | 10% | 2 |
| 450410 | Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork   | 10% | 2 |
| 450490 | Agglomerated cork, with or without a binding substance, and articles of agglomerated cork (excl. footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof; blocks, plates, sheets or strips; tiles of any shape; solid cylinders, incl. discs) | 10% | 2 |
| 460120 | Mats, matting and screens of vegetable plaiting materials, flat-woven or bound together in parallel  | 30% | 3 |
| 460191 | Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. mats, matting and screens; wall coverings of heading 4814; parts of footwear or headgear)  | 30% | 3 |
| 460199 | Plaiting materials, plaits and similar products of non-vegetable plaiting materials, flat-woven or bound together in parallel (excl. wall coverings of heading 4814; parts of footwear or headgear)  | 30% | 5 |

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| 460210 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made-up from goods of heading 4601, and articles of loofah (excl. wall coverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)                           | 30% | 3 |
| 460290 | Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made-up from goods of non-vegetable plaiting materials of heading 4601 (excl. wall coverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures) | 30% | 3 |
| 470100 | Mechanical wood pulp, not chemically treated  | 10% | 1 |
| 470200 | Chemical wood pulp, dissolving grades   | 10% | 1 |
| 470311 | Unbleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)  | 10% | 1 |
| 470319 | Unbleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)  | 10% | 1 |
| 470321 | Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)   | 10% | 1 |
| 470329 | Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)   | 10% | 1 |
| 470411 | Unbleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)  | 10% | 1 |
| 470419 | Unbleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)  | 10% | 1 |
| 470421 | Semi-bleached or bleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)   | 10% | 1 |
| 470429 | Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)   | 10% | 1 |
| 470500 | Wood pulp obtained by a combination of mechanical and chemical pulping processes  | 10% | 1 |
| 470610 | Pulp of cotton linters  | 10% | 1 |

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| 470620 | Pulps of fibres derived from recovered "waste and scrap" paper or paperboard   | 10% | 1 |
| 470691 | Mechanical pulp of fibrous cellulosic material (excl. that of wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)  | 10% | 1 |
| 470692 | Chemical pulp of fibrous cellulosic material (excl. that of wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)  | 10% | 1 |
| 470693 | Semi-chemical pulp of fibrous cellulosic material (excl. that of wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)   | 10% | 1 |
| 470710 | Recovered "waste and scrap" paper or paperboard of unbleached kraft paper, corrugated paper or corrugated paperboard   | 10% | 1 |
| 470720 | Recovered "waste and scrap" paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass  | 10% | 2 |
| 470730 | Recovered "waste and scrap" paper or paperboard made mainly of mechanical pulp, e.g. newspapers, journals and similar printed matter   | 10% | 2 |
| 470790 | Recovered "waste and scrap" paper or paperboard, incl. unsorted waste and scrap (excl. waste and scrap of unbleached kraft paper or kraft paperboard, or of corrugated paper or corrugated paperboard, that of paper or paperboard made mainly of bleached chemical pulp not coloured in the mass, that of paper or paperboard made mainly of mechanical pulp, and paper wool) | 10% | 2 |
| 480100 | Newsprint, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 0%  | 1 |
| 480210 | Handmade paper and paperboard of any size or shape   | 5%  | 1 |
| 480220 | Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper and paperboard, uncoated, in rolls or in square or rectangular sheets, of any size  | 10% | 2 |
| 480230 | Carbonising base paper, uncoated, in rolls or in square or rectangular sheets, of any size   | 10% | 2 |

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| 480240 | Wallpaper base, uncoated  | 10% | 2 |
| 480254 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, weighing $< 40 \text{ g/m}^2$ , n.e.s.   | 5%  | 1 |
| 480255 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s.  | 5%  | 1 |
| 480256 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in square or rectangular sheets with one side $\leq 435 \text{ mm}$ and the other side $\leq 297 \text{ mm}$ in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s.                                  | 5%  | 1 |
| 480257 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in square or rectangular sheets with one side $> 435 \text{ mm}$ or with one side $\leq 435 \text{ mm}$ and the other side $> 297 \text{ mm}$ in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s. | 5%  | 1 |
| 480258 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, weighing $> 150 \text{ g/m}^2$ , n.e.s.  | 5%  | 1 |
| 480261 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls of any size, of which $> 10\%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.  | 5%  | 1 |

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| 480262 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in square or rectangular sheets with one side $\leq$ 435 mm and the other side $\leq$ 297 mm in the unfolded state, of which $>$ 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.                          | 5%  | 1 |
| 480269 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in square or rectangular sheets with one side $>$ 435 mm or with one side $\leq$ 435 mm and the other side $>$ 297 mm in the unfolded state, of which $>$ 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s. | 5%  | 1 |
| 480300 | Toilet or facial tissue stock, towel or napkin stock and similar paper 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 $>$ 36 cm or in square or rectangular sheets with one side $>$ 36 cm and the other side $>$ 15 cm in the unfolded state                          | 10% | 3 |
| 480411 | Unbleached kraftliner, uncoated, in rolls of a width $>$ 36 cm   | 10% | 2 |
| 480419 | Kraftliner, uncoated, in rolls of a width $>$ 36 cm (excl. unbleached and goods of heading 4802 and 4803)  | 10% | 2 |
| 480421 | Unbleached sack kraft paper, uncoated, in rolls of a width $>$ 36 cm (excl. goods of heading 4802, 4803 or 4808)   | 10% | 2 |
| 480429 | Sack kraft paper, uncoated, in rolls of a width $>$ 36 cm (excl. unbleached, and goods of heading 4802, 4803 or 4808)  | 10% | 2 |
| 480431 | Unbleached kraft paper and paperboard, uncoated, in rolls of a width $>$ 36 cm or in square or rectangular sheets with one side $>$ 36 cm and the other side $>$ 15 cm in the unfolded state, weighing $\leq$ 150 g/m <sup>2</sup> (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)  | 10% | 2 |

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| 480439 | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\leq 150 \text{ g/m}^2$ (excl. unbleached, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)  | 5%  | 1 |
| 480441 | Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> (excl. kraftliner, sack kraft paper, and goods of heading 4802, 4803 or 4808)   | 10% | 2 |
| 480442 | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)               | 10% | 2 |
| 480449 | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> (excl. unbleached, bleached uniformly in the mass and containing > 95% chemically processed wood fibre by weight in relation to the total fibre content, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808) | 10% | 2 |
| 480451 | Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\geq 225 \text{ g/m}^2$ (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)   | 10% | 2 |
| 480452 | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\geq 225 \text{ g/m}^2$ , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)                        | 10% | 2 |

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| 480459 | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\geq 225 \text{ g/m}^2$ (excl. unbleached or bleached uniformly in the mass and containing > 95% chemically prepared wood fibre by weight in relation to the total fibre content, plus kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808) | 10% | 2 |
| 480511 | Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm  | 10% | 2 |
| 480512 | Straw fluting paper, in rolls of a width > 36 cm, weighing $\geq 130 \text{ g/m}^2$   | 10% | 2 |
| 480519 | Fluting paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. semi-chemical fluting paper and straw fluting paper)  | 10% | 2 |
| 480524 | Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\leq 150 \text{ g/m}^2$  | 10% | 2 |
| 480525 | Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $> 150 \text{ g/m}^2$   | 10% | 2 |
| 480530 | Sulphite wrapping paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 10% | 2 |
| 480540 | Filter paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 10% | 2 |
| 480550 | Felt paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 10% | 2 |
| 480591 | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing $\leq 150 \text{ g/m}^2$ , n.e.s.   | 10% | 2 |

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| 480592 | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> , n.e.s.   | 10% | 2 |
| 480593 | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≥ 225 g/m <sup>2</sup> , n.e.s.  | 10% | 2 |
| 480610 | Vegetable parchment, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 10% | 2 |
| 480620 | Greaseproof papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 10% | 2 |
| 480630 | Tracing papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 10% | 2 |
| 480640 | Glassine and other glazed transparent or translucent papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. vegetable parchment, greaseproof papers and tracing papers)  | 10% | 2 |
| 480700 | Composite paper and paperboard "made by sticking flat layers of paper or paperboard together with an adhesive", not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state | 10% | 2 |
| 480810 | Corrugated paper and paperboard "with or without glued flat surface sheets", whether or not perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 5%  | 1 |
| 480820 | Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 10% | 2 |
| 480830 | Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft paper)   | 10% | 2 |



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| 480890 | Paper and paperboard, creped, crinkled, embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft and other kraft paper, and goods of heading 4803)  | 5%  | 1 |
| 480910 | Carbon and similar copying papers, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 5%  | 1 |
| 480920 | Self-copy paper, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers)   | 5%  | 1 |
| 480990 | Transfer papers, incl. coated or impregnated paper for duplicator stencils or offset plates, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers, plus self-copy paper)   | 10% | 2 |
| 481013 | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size  | 5%  | 1 |
| 481014 | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side $\leq 435$ mm and the other side $\leq 297$ mm in the unfolded state                      | 5%  | 1 |
| 481019 | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side > 435 mm or with one side $\leq 435$ mm and the other side > 297 mm in the unfolded state | 5%  | 1 |

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| 481022 | Light-weight coated paper used for writing, printing or other graphic purposes, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size   | 10% | 2 |
| 481029 | Paper and paperboard used for writing, printing or other graphic purposes, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. light-weight paper)   | 10% | 2 |
| 481031 | Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls of a width > 15 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state and weighing $\leq 150 \text{ g/m}^2$ (excl. that for writing, printing or other graphic purposes) | 10% | 2 |
| 481032 | Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls of a width > 15 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state and weighing $> 150 \text{ g/m}^2$ (excl. that for writing, printing or other graphic purposes)    | 10% | 2 |
| 481039 | Kraft paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls of a width > 15 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. that for writing, printing or other graphic purposes; paper and paperboard bleached uniformly in the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content)                          | 10% | 2 |
| 481092 | Multi-ply paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)   | 5%  | 1 |

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| 481099 | 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 in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating) | 5%  | 1 |
| 481110 | Tarred, bituminised or asphalted paper and paperboard, in rolls or in square or rectangular sheets, of any size  | 10% | 2 |
| 481141 | Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4810)   | 10% | 2 |
| 481149 | Gummed or adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. self-adhesive and goods of heading 4810)  | 10% | 2 |
| 481151 | Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size, bleached and weighing > 150 g/m <sup>2</sup> (excl. adhesives)  | 10% | 2 |
| 481159 | Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size (excl. bleached and weighing > 150 g/m <sup>2</sup> , and adhesives)   | 10% | 2 |
| 481160 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4818)   | 10% | 2 |
| 481190 | Paper, paperboard, cellulose wadding and webs of soft cellulose, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809, 4810 and 4818, and of subheading 4811.10 to 4811.60)   | 10% | 2 |
| 481200 | Filter blocks, slabs and plates, of paper pulp   | 10% | 2 |
| 481310 | Cigarette paper in the form of booklets or tubes   | 10% | 2 |
| 481320 | Cigarette paper in rolls of a width of ≤ 5 cm  | 10% | 3 |

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| 481390 | Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and rolls of a width of $\leq 5$ cm)   | 20% | 2 |
| 481410 | 'Ingrain' paper   | 30% | 3 |
| 481420 | Wallpaper and similar wall coverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics   | 30% | 3 |
| 481430 | Wallpaper and similar wall coverings of paper, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven  | 30% | 3 |
| 481490 | Wallpaper and similar wall coverings of paper, window transparencies of paper (excl. 'ingrain' paper and goods of subheading 4814,20 or 4814,30)  | 30% | 3 |
| 481500 | Floor coverings on a base of paper or paperboard, whether or not cut to size (excl. similar floor coverings with textile backings, and floor coverings without backings)  | 30% | 3 |
| 481610 | Carbon or similar copying papers, in rolls of a width of $\leq 36$ cm or in rectangular or square sheets with no side measuring $> 36$ cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes   | 20% | 3 |
| 481620 | Self-copy paper, in rolls of a width of $\leq 36$ cm or in rectangular or square sheets with no side measuring $> 36$ cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes (excl. carbon or similar copying papers)   | 10% | 3 |
| 481630 | Duplicator stencils of paper, whether or not in boxes   | 20% | 3 |
| 481690 | Copying or transfer papers, in rolls of a width of $\leq 36$ cm or in rectangular or square sheets with no side measuring $> 36$ cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes, together with offset plates of paper (excl. carbon or similar copying papers, self-copy paper and duplicator stencils) | 30% | 3 |
| 481710 | Envelopes of paper or paperboard (excl. letter cards)   | 30% | 5 |
| 481720 | Letter cards, plain postcards and correspondence cards, of paper or paperboard (excl. those with imprinted postage stamps)  | 30% | 3 |
| 481730 | boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery   | 30% | 3 |

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| 481810 | Toilet paper in rolls of a width of $\leq 36$ cm   | 30% | 5 |
| 481820 | Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres   | 30% | 5 |
| 481830 | Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres   | 30% | 5 |
| 481840 | Sanitary towels and tampons, napkins and napkin for babies and similar sanitary articles, of paper pulp, paper, cellulose wadding or webs of cellulose fibres  | 30% | 5 |
| 481850 | Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. footwear and parts thereof, incl. insoles, heel pieces and similar removable products, gaiters and similar products, headgear and parts thereof)  | 30% | 5 |
| 481890 | Paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width $\leq 36$ cm, or cut to size or shape; articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres for household, sanitary or hospital use (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles) | 30% | 5 |
| 481910 | Cartons, boxes and cases, of corrugated paper or paperboard  | 10% | 5 |
| 481920 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard  | 10% | 3 |
| 481930 | Sacks and bags, of paper, paperboard, cellulose wadding or webs of cellulose fibres, having a base of a width of $\geq 40$ cm  | 10% | 3 |
| 481940 | Sacks and bags, incl. cones, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. those having a base of a width of $\geq 40$ cm, and record sleeves)  | 10% | 5 |
| 481950 | Packing containers, incl. record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. cartons, boxes and cases, of corrugated paper or paperboard, folding cartons, boxes and cases, of uncorrugated paper or paperboard, sacks and bags)   | 10% | 5 |
| 481960 | Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind used in offices, shops or the like (excl. packing containers)  | 10% | 5 |

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| 482010 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard   | 30% | 5 |
| 482020 | Exercise books of paper or paperboard  | 30% | 5 |
| 482030 | Binders (other than book covers), folders and file covers, of paper or paperboard  | 30% | 5 |
| 482040 | Manifold business forms and interleaved carbon sets, of paper oder paperboard  | 30% | 5 |
| 482050 | Albums for samples or collections, of paper or paperboard  | 30% | 3 |
| 482090 | Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, Note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections) | 30% | 3 |
| 482110 | Paper or paperboard labels of all kinds, printed   | 20% | 5 |
| 482190 | Paper or paperboard labels of all kinds, non-printed   | 20% | 5 |
| 482210 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened, for winding textile yarn   | 10% | 2 |
| 482290 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened (excl. those for winding textile yarn)  | 10% | 2 |
| 482312 | Self-adhesive paper in strips or rolls with a width of $\leq 36$ cm (excl. surface-coloured, surface-decorated or printed)   | 20% | 3 |
| 482319 | Gummed or adhesive paper in strips or rolls of a width $\leq 36$ cm (excl. self-adhesive)  | 20% | 3 |
| 482320 | Filter paper and paperboard, in strips or rolls of a width $\leq 36$ cm, in rectangular or square sheets, of which no side $> 36$ cm in the unfolded state, or cut to shape other than rectangular or square   | 20% | 3 |
| 482340 | Rolls, sheets and dials, printed for self-recording apparatus, in rolls of a width $\leq 36$ cm, in rectangular or square sheets of which no side $> 36$ cm in the unfolded state, or cut into dials   | 20% | 3 |

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| 482360 | Trays, dishes, plates, cups and the like, of paper or paperboard   | 30% | 5 |
| 482370 | Moulded or pressed articles of paper pulp, n.e.s.  | 30% | 5 |
| 482390 | Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width $\leq$ 36 cm, in rectangular or square sheets, of which no side $>$ 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s. | 30% | 5 |
| 490110 | Printed books, brochures and similar printed matter, in single sheets, whether or not folded (excl. periodicals and publications which are essentially devoted to advertising)   | 0%  | 1 |
| 490191 | Dictionaries and encyclopaedias, and serial instalments thereof  | 0%  | 1 |
| 490199 | Printed books, brochures and similar printed matter (excl. those in single sheets; dictionaries, encyclopaedias, periodicals and publications which are essentially devoted to advertising)  | 0%  | 1 |
| 490210 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week  | 0%  | 1 |
| 490290 | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (excl. those appearing at least four times a week)   | 0%  | 1 |
| 490300 | Children's picture, drawing or colouring books   | 0%  | 1 |
| 490400 | Music, printed or in manuscript, whether or not bound or illustrated   | 0%  | 1 |
| 490510 | Globes, printed (excl. relief globes)  | 0%  | 1 |
| 490591 | Maps and hydrographic or similar charts of all kinds, incl. atlases and topographical plans, printed and in book form (excl. globes, and maps and plans, in relief)  | 0%  | 1 |
| 490599 | Maps and hydrographic or similar charts of all kinds, incl. atlases, wall maps and topographical plans, printed (excl. those in book form, and maps, plans and globes, in relief)  | 0%  | 1 |

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| 490600 | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing           | 10% | 2 |
| 490700 | Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title | 30% | 3 |
| 490810 | Transfers "decalcomanias", vitrifiable   | 20% | 3 |
| 490890 | Transfers "decalcomanias" (excl. vitrifiable)  | 20% | 3 |
| 490900 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings  | 10% | 3 |
| 491000 | Calendars of any kinds, printed, incl. calendars blocks  | 30% | 5 |
| 491110 | Trade advertising material, commercial catalogues and the like   | 30% | 5 |
| 491191 | Pictures, prints and photographs, n.e.s.   | 30% | 3 |
| 491199 | Printed matter, n.e.s.   | 30% | 5 |
| 500100 | Silkworm cocoons suitable for reeling  | 10% | 5 |
| 500200 | Raw silk "non-thrown"  | 10% | 3 |
| 500310 | Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock, neither carded nor combed  | 10% | 5 |
| 500390 | Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock, carded or combed   | 10% | 5 |
| 500400 | Silk yarn (excl. that of schappe or bourette and that put up for retail sale)  | 10% | 2 |
| 500500 | Yarn spun from silk waste (excl. that put up for retail sale)  | 10% | 2 |
| 500600 | Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut  | 30% | 3 |
| 500710 | Woven fabrics of noil silk   | 30% | 3 |



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| 500720 | Woven fabrics containing $\geq$ 85% silk or schappe by weight  | 30% | 3 |
| 500790 | Woven fabrics containing predominantly, but < 85% silk or silk waste by weight   | 30% | 3 |
| 510111 | Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed   | 10% | 2 |
| 510119 | Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)  | 10% | 2 |
| 510121 | Shorn wool, degreased, non-carbonized, neither carded nor combed   | 10% | 2 |
| 510129 | Degreased wool, non-carbonized, neither carded nor combed (excl. shorn wool)   | 10% | 2 |
| 510130 | Carbonized wool, neither carded nor combed   | 10% | 2 |
| 510211 | Hair of Kashmir "cashmere" goats, neither carded nor combed  | 10% | 1 |
| 510219 | Fine animal hair, neither carded nor combed (excl. wool and hair of Kashmir "cashmere" goats)  | 10% | 1 |
| 510220 | Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail)                       | 10% | 1 |
| 510310 | Noils of wool or of fine animal hair (excl. garnetted stock)   | 10% | 1 |
| 510320 | Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)   | 10% | 1 |
| 510330 | Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail) | 10% | 1 |
| 510400 | Garnetted stock of wool or of fine or coarse animal hair, neither carded nor combed  | 10% | 5 |
| 510510 | Wool, carded   | 10% | 5 |
| 510521 | Wool, combed, in fragments "open tops"   | 10% | 5 |
| 510529 | Wool, combed (excl. that in fragments "open tops")   | 10% | 5 |
| 510531 | Hair of Kashmir "cashmere" goats, carded or combed   | 10% | 1 |

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| 510539 | Fine animal hair, carded or combed (excl. wool and hair of Kashmir "cashmere" goats)  | 10% | 1 |
| 510540 | Coarse animal hair, carded or combed  | 10% | 1 |
| 510610 | Carded wool yarn containing $\geq 85\%$ wool by weight (excl. that put up for retail sale)  | 10% | 2 |
| 510620 | Carded wool yarn containing predominantly, but $< 85\%$ wool by weight (excl. that put up for retail sale)  | 10% | 1 |
| 510710 | Yarn of combed wool containing $\geq 85\%$ wool by weight (excl. that put up for retail sale)   | 10% | 2 |
| 510720 | Yarn of combed wool containing predominantly, but $< 85\%$ wool by weight (excl. that put up for retail sale)   | 10% | 2 |
| 510810 | Carded yarn of fine animal hair (excl. that of wool or that put up for retail sale)   | 10% | 2 |
| 510820 | Combed yarn of fine animal hair (excl. that of wool and that put up for retail sale)  | 10% | 2 |
| 510910 | Yarn containing $\geq 85\%$ wool or fine animal hair by weight, put up for retail sale  | 10% | 1 |
| 510990 | Yarn containing predominantly, but $< 85\%$ wool or fine animal hair by weight, put up for retail sale  | 10% | 1 |
| 511000 | Yarn of coarse animal hair or of horsehair, incl. gimped horsehair yarn, whether or not put up for retail sale (excl. horsehair and yarn not joined together)                         | 10% | 1 |
| 511111 | Woven fabrics containing $\geq 85\%$ carded wool or carded fine animal hair by weight and weighing $\leq 300 \text{ g/m}^2$   | 30% | 3 |
| 511119 | Woven fabrics containing $\geq 85\%$ carded wool or carded fine animal hair by weight and weighing $> 300 \text{ g/m}^2$ (excl. fabrics for technical uses specified in heading 5911) | 30% | 5 |
| 511120 | Woven fabrics containing predominantly, but $< 85\%$ carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments             | 30% | 3 |
| 511130 | Woven fabrics containing predominantly, but $< 85\%$ carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres         | 30% | 3 |

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| 511190 | Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres)  | 30% | 3 |
| 511211 | Woven fabrics containing $\geq$ 85% combed wool or combed fine animal hair by weight and weighing $\leq$ 200 g/m <sup>2</sup> (excl. fabrics for technical uses of heading 5911)  | 30% | 5 |
| 511219 | Woven fabrics containing $\geq$ 85% combed wool or combed fine animal hair by weight and weighing > 200 g/m <sup>2</sup>  | 30% | 3 |
| 511220 | Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments (excl. fabrics for technical uses of heading 5911)                           | 30% | 5 |
| 511230 | Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres (excl. fabrics for technical uses of heading 5911)                       | 30% | 3 |
| 511290 | Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics for technical uses of heading 5911) | 30% | 5 |
| 511300 | Woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)  | 30% | 5 |
| 520100 | Cotton, neither carded nor combed   | 10% | 2 |
| 520210 | Cotton yarn waste, incl. thread waste   | 10% | 2 |
| 520291 | Garnetted stock of cotton   | 10% | 2 |
| 520299 | Cotton waste (excl. yarn waste, thread waste and garnetted stock)   | 10% | 2 |
| 520300 | Cotton, carded or combed  | 10% | 2 |
| 520411 | Sewing thread, containing $\geq$ 85% cotton by weight (excl. that put up for retail sale)   | 5%  | 5 |
| 520419 | Sewing thread, containing predominantly, but < 85% cotton by weight (excl. that put up for retail sale)   | 5%  | 5 |

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| 520420 | Cotton sewing thread, put up for retail sale  | 30% | 5 |
| 520511 | Single cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " $\leq$ MC 14" (excl. sewing thread and yarn put up for retail sale)                      | 20% | 5 |
| 520512 | Single cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $>$ MC 14 to MC 43" (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520513 | Single cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $>$ MC 43 to MC 52" (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520514 | Single cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex " $>$ MC 52 to MC 80" (excl. sewing thread and yarn put up for retail sale)    | 20% | 5 |
| 520515 | Single cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $< 125$ decitex " $>$ MC 80" (excl. sewing thread and yarn put up for retail sale)                               | 20% | 5 |
| 520521 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " $\leq$ MC 14" (excl. sewing thread and yarn put up for retail sale)                        | 10% | 5 |
| 520522 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $>$ MC 14 to MC 43" (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |
| 520523 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $>$ MC 43 to MC 52" (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |
| 520524 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex " $>$ MC 52 to MC 80" (excl. sewing thread and yarn put up for retail sale)      | 10% | 5 |
| 520526 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 106,38 decitex to $< 125$ decitex " $>$ MC 80 to MC 94" (excl. sewing thread and yarn put up for retail sale)      | 10% | 5 |

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| 520527 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 83,33 decitex to $< 106,38$ decitex " $> MC 94$ to $MC 120$ " (excl. sewing thread and yarn put up for retail sale)  | 10% | 5 |
| 520528 | Single cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $< 83,33$ decitex " $> MC 120$ " (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |
| 520531 | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " $\leq MC 14$ " per single yarn (excl. sewing thread and yarn put up for retail sale)                        | 20% | 5 |
| 520532 | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $> MC 14$ to $MC 43$ " per single yarn (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520533 | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $> MC 43$ to $MC 52$ " per single yarn (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520534 | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex " $> MC 52$ to $MC 80$ " per single yarn (excl. sewing thread and yarn put up for retail sale)    | 20% | 5 |
| 520535 | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $< 125$ decitex " $> MC 80$ " per single yarn (excl. sewing thread and yarn put up for retail sale)                                 | 20% | 5 |
| 520541 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $\geq 714,29$ decitex " $\leq MC 14$ " per single yarn (excl. sewing thread and yarn put up for retail sale)                          | 10% | 5 |
| 520542 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 232,56 decitex to $< 714,29$ decitex " $> MC 14$ to $MC 43$ " per single yarn (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |
| 520543 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 192,31 decitex to $< 232,56$ decitex " $> MC 43$ to $MC 52$ " per single yarn (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |

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| 520544 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 125 decitex to $< 192,31$ decitex "> MC 52 to MC 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 10% | 5 |
| 520546 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 106,38 decitex to $< 125$ decitex "> MC 80 to MC 94" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 10% | 5 |
| 520547 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of 83,33 decitex to $< 106,38$ decitex "> MC 94 to MC 120" per single yarn (excl. sewing thread and yarn put up for retail sale) | 10% | 5 |
| 520548 | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq 85\%$ cotton by weight and with a linear density of $< 83,33$ decitex "> MC 120" per single yarn (excl. sewing thread and yarn put up for retail sale)                            | 10% | 5 |
| 520611 | Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of $\geq 714,29$ decitex " $\leq$ MC 14" (excl. sewing thread and yarn put up for retail sale)                                       | 20% | 5 |
| 520612 | Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to $< 714,29$ decitex "> MC 14 to MC 43" (excl. sewing thread and yarn put up for retail sale)                     | 20% | 5 |
| 520613 | Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to $< 232,56$ decitex "> MC 43 to MC 52" (excl. sewing thread and yarn put up for retail sale)                     | 20% | 5 |
| 520614 | Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of 125 decitex to $< 192,31$ decitex "> MC 52 to MC 80" (excl. sewing thread and yarn put up for retail sale)                        | 20% | 5 |
| 520615 | Single cotton yarn containing predominantly, but $< 85\%$ cotton by weight, of uncombed fibres and with a linear density of $< 125$ decitex "> MC 80" (excl. sewing thread and yarn put up for retail sale)   | 20% | 5 |

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| 520621 | Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of $\geq 714,29$ decitex " $\leq$ MC 14" (excl. sewing thread and yarn put up for retail sale)  | 10% | 5 |
| 520622 | Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MC 14 to MC 43" (excl. sewing thread and yarn put up for retail sale)                                      | 10% | 5 |
| 520623 | Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MC 43 to MC 52" (excl. sewing thread and yarn put up for retail sale)                                      | 10% | 5 |
| 520624 | Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MC 52 to MC 80" (excl. sewing thread and yarn put up for retail sale)   | 10% | 5 |
| 520625 | Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MC 80" (excl. sewing thread and yarn put up for retail sale)  | 10% | 5 |
| 520631 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of $\geq 714,29$ decitex " $\leq$ MC 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                 | 20% | 5 |
| 520632 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MC 14 to MC 43" per single yarn (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520633 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MC 43 to MC 52" per single yarn (excl. sewing thread and yarn put up for retail sale) | 20% | 5 |
| 520634 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MC 52 to MC 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 20% | 5 |

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| 520635 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MC 80" per single yarn (excl. sewing thread and yarn put up for retail sale)                             | 20% | 5 |
| 520641 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of $\geq 714,29$ decitex "< MC 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                       | 10% | 5 |
| 520642 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MC 14 to MC 43" per single yarn (excl. sewing thread and yarn put up for retail sale) | 10% | 5 |
| 520643 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MC 43 to MC 52" per single yarn (excl. sewing thread and yarn put up for retail sale) | 10% | 5 |
| 520644 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MC 52 to MC 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 10% | 5 |
| 520645 | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MC 80" per single yarn (excl. sewing thread and yarn put up for retail sale)                               | 10% | 5 |
| 520710 | Cotton yarn containing $\geq 85\%$ cotton by weight, put up for retail sale (excl. sewing thread)   | 30% | 5 |
| 520790 | Cotton yarn containing predominantly, but < 85% cotton by weight, put up for retail sale (excl. sewing thread)  | 30% | 5 |
| 520811 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , unbleached  | 20% | 5 |
| 520812 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 200 g/m <sup>2</sup> , unbleached  | 20% | 5 |
| 520813 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached   | 20% | 5 |



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| 520819 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                          | 20% | 5 |
| 520821 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , bleached   | 20% | 5 |
| 520822 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 200 g/m <sup>2</sup> , bleached   | 20% | 5 |
| 520823 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, bleached  | 20% | 5 |
| 520829 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                            | 20% | 5 |
| 520831 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , dyed   | 20% | 5 |
| 520832 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 220 g/m <sup>2</sup> , dyed   | 20% | 5 |
| 520833 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed  | 20% | 5 |
| 520839 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                                | 20% | 5 |
| 520841 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , made from yarn of different colours  | 20% | 5 |
| 520842 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 200 g/m <sup>2</sup> , made from yarn of different colours  | 20% | 5 |
| 520843 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours                                       | 20% | 5 |
| 520849 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , made from yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |
| 520851 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , printed  | 30% | 5 |

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| 520852 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to $200$ g/m <sup>2</sup> , printed  | 30% | 5 |
| 520853 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed                                       | 30% | 5 |
| 520859 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 30% | 5 |
| 520911 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , unbleached  | 20% | 5 |
| 520912 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached                                       | 20% | 5 |
| 520919 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |
| 520921 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , bleached  | 20% | 5 |
| 520922 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, bleached   | 20% | 5 |
| 520929 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 20% | 5 |
| 520931 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , dyed  | 20% | 5 |
| 520932 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed   | 20% | 5 |
| 520939 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)       | 20% | 5 |
| 520941 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , made of yarn of different colours   | 20% | 5 |
| 520942 | Denim, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , made of yarn of different colours   | 20% | 5 |

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| 520943 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours   | 20% | 5 |
| 520949 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , made of yarn of different colours (excl. denim and those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                                     | 20% | 5 |
| 520951 | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , printed  | 30% | 5 |
| 520952 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, printed   | 30% | 5 |
| 520959 | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 30% | 5 |
| 521011 | Plain woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , unbleached  | 10% | 5 |
| 521012 | Woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, unbleached                                       | 10% | 5 |
| 521019 | Woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 10% | 5 |
| 521021 | Plain woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , bleached  | 20% | 5 |
| 521022 | Woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, bleached   | 20% | 5 |
| 521029 | Woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 20% | 5 |

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| 521031 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , dyed   | 20% | 5 |
| 521032 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed  | 20% | 5 |
| 521039 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                                | 20% | 5 |
| 521041 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , made of yarn of different colours  | 20% | 5 |
| 521042 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours                                       | 20% | 5 |
| 521049 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , made from yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |
| 521051 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , printed  | 30% | 5 |
| 521052 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed   | 30% | 5 |
| 521059 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200$ g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                             | 30% | 5 |
| 521111 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing $> 200$ g/m <sup>2</sup> , unbleached  | 10% | 5 |

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| 521112 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached                                       | 10% | 5 |
| 521119 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 10% | 5 |
| 521121 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , bleached  | 20% | 5 |
| 521122 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, bleached   | 20% | 5 |
| 521129 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 20% | 5 |
| 521131 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , dyed  | 20% | 5 |
| 521132 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed   | 20% | 5 |
| 521139 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)       | 20% | 5 |
| 521141 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , made of yarn of different colours   | 20% | 5 |
| 521142 | Denim, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , made of yarn of different colours   | 20% | 5 |

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| 521143 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours   | 20% | 5 |
| 521149 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , made of yarn of different colours (excl. denim and those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |
| 521151 | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , printed  | 30% | 5 |
| 521152 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed   | 30% | 5 |
| 521159 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                                     | 30% | 5 |
| 521211 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m <sup>2</sup> , unbleached   | 20% | 5 |
| 521212 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m <sup>2</sup> , bleached   | 20% | 5 |
| 521213 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m <sup>2</sup> , dyed   | 20% | 5 |
| 521214 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m <sup>2</sup> , made of yarn of different colours  | 20% | 5 |
| 521215 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m <sup>2</sup> , printed  | 30% | 5 |

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| 521221 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m <sup>2</sup> , unbleached                        | 20% | 5 |
| 521222 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m <sup>2</sup> , bleached                          | 20% | 5 |
| 521223 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m <sup>2</sup> , dyed                              | 20% | 5 |
| 521224 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m <sup>2</sup> , made of yarn of different colours | 20% | 5 |
| 521225 | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m <sup>2</sup> , printed                           | 30% | 5 |
| 530110 | Flax, raw or retted   | 10% | 3 |
| 530121 | Flax, broken or scutched  | 10% | 3 |
| 530129 | Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)   | 10% | 3 |
| 530130 | Flax tow and waste, incl. yarn waste and garnetted stock  | 10% | 3 |
| 530210 | True hemp "Cannabis sativa L.", raw or retted   | 10% | 5 |
| 530290 | True hemp "Cannabis sativa L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)   | 10% | 5 |
| 530310 | Jute and other textile bast fibres, raw or retted (excl. flax, true hemp and ramie)   | 10% | 1 |
| 530390 | Jute and other textile bast fibres, processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock (excl. retted fibres of this kind, flax, true hemp and ramie)                          | 10% | 1 |
| 530410 | Sisal and other textile fibres of the genus "Agave", raw  | 10% | 1 |

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| 530490 | Sisal and other textile fibres of the genus " <i>Agave</i> ", processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock         | 10% | 1 |
| 530511 | Coconut "coir" fibres, raw   | 10% | 1 |
| 530519 | Coconut "coir" fibres, processed but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock   | 10% | 1 |
| 530521 | Abaca "Manila hemp or <i>Musa textilis Nee</i> ", raw  | 10% | 1 |
| 530529 | Abaca "Manila hemp or <i>Musa textilis Nee</i> ", processed but not spun; tow, noils and waste of these fibres, incl. yarn waste and garnetted stock             | 10% | 1 |
| 530590 | Ramie and other vegetable textile fibres, n.e.s., raw or processed, but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock      | 10% | 1 |
| 530610 | Single flax yarn   | 10% | 1 |
| 530620 | Multiple "folded" or cabled flax yarn  | 10% | 1 |
| 530710 | Single yarn of jute or of other textile bast fibres of heading 5303  | 10% | 1 |
| 530720 | Multiple "folded" or cabled yarn of jute or of other textile bast fibres of heading 5303   | 10% | 1 |
| 530810 | Coconut "coir" yarn  | 10% | 1 |
| 530820 | Hemp yarn  | 10% | 1 |
| 530890 | Yarn of vegetable textile fibres (excl. flax yarn, yarn of jute or of other textile bast fibres of heading 5303, coconut "coir" yarn, hemp yarn and cotton yarn) | 10% | 1 |
| 530911 | Woven fabrics of flax, containing $\geq 85\%$ flax by weight, unbleached or bleached   | 20% | 5 |
| 530919 | Woven fabrics of flax, containing $\geq 85\%$ flax by weight, dyed, made of yarn of different colours, or printed  | 30% | 3 |
| 530921 | Woven fabrics of flax, containing predominantly, but $< 85\%$ flax by weight, unbleached or bleached   | 20% | 5 |
| 530929 | Woven fabrics of flax, containing predominantly, but $< 85\%$ flax by weight, dyed, made of yarn of different colours, or printed                                | 30% | 3 |
| 531010 | Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached  | 10% | 5 |



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| 531090 | Woven fabrics of jute or of other textile bast fibres of heading 5303, bleached, dyed, made of yarn of different colours, or printed   | 10% | 5 |
| 531100 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn (excl. those of flax, jute, other textile bast fibres of heading 5303 and cotton yarn)  | 20% | 3 |
| 540110 | Sewing thread of synthetic filaments, whether or not put up for retail sale  | 10% | 2 |
| 540120 | Sewing thread of artificial filaments, whether or not put up for retail sale   | 10% | 2 |
| 540210 | High tenacity filament yarn of nylon or other polyamides (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 540220 | High tenacity filament yarn of polyesters (excl. that put up for retail sale)  | 10% | 2 |
| 540231 | Textured filament yarn of nylon or other polyamides, with a linear density of $\leq 50$ tex per single yarn (excl. sewing thread and yarn put up for retail sale)  | 10% | 2 |
| 540232 | Textured filament yarn of nylon or other polyamides, with a linear density of $> 50$ tex per single yarn (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 540233 | Textured filament yarn of polyester (excl. that put up for retail sale)  | 10% | 2 |
| 540239 | Textured synthetic filament yarn (excl. sewing thread, yarn put up for retail sale and textured filament yarn of polyester, nylon or other polyamides)   | 10% | 2 |
| 540241 | Filament yarn of nylon or other polyamides, incl. monofilament of $< 67$ decitex, single, untwisted or with a twist of $\leq 50$ turns per metre (excl. sewing thread, yarn put up for retail sale, high tenacity yarn and textured yarn)            | 10% | 2 |
| 540242 | Filament yarn of polyester, incl. monofilament of $< 67$ decitex, single, untwisted or with a twist of $\leq 50$ turns per metre, partially oriented (excl. sewing thread, yarn put up for retail sale and textured yarn)                            | 10% | 2 |
| 540243 | Filament yarn of polyester, incl. monofilament of $< 67$ decitex, single, untwisted or with a twist of $\leq 50$ turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament) | 10% | 2 |

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| 540249 | Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides) | 10% | 2 |
| 540251 | Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, high tenacity yarn or textured yarn)   | 10% | 2 |
| 540252 | Filament yarn of polyester, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 10% | 2 |
| 540259 | Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides)              | 10% | 2 |
| 540261 | Multiple "folded" or cabled filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and high tenacity yarn or textured yarn)  | 10% | 2 |
| 540262 | Multiple "folded" or cabled filament yarn of polyester, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 10% | 2 |
| 540269 | Multiple "folded" or cabled synthetic filament yarn, incl. synthetic monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides)                                | 10% | 2 |
| 540310 | High tenacity yarn of viscose rayon filament (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 540320 | Textured artificial filament yarn (excl. sewing thread and yarn put up for retail sale)  | 10% | 2 |
| 540331 | Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 120 turns per metre (excl. sewing thread, yarn put up for retail sale, high tenacity yarn and textured yarn)                                      | 10% | 2 |
| 540332 | Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, with a twist of > 120 turns per metre (excl. sewing thread, yarn put up for retail sale, high tenacity yarn and textured yarn)   | 10% | 2 |

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| 540333 | Filament yarn of cellulose acetate, incl. monofilament of < 67 decitex, single (excl. sewing thread, yarn put up for retail sale, high tenacity yarn and textured yarn)   | 10% | 2 |
| 540339 | Artificial filament yarn, incl. artificial monofilament of < 67 decitex, single (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of viscose or cellulose acetate)                     | 10% | 2 |
| 540341 | Multiple "folded" or cabled filament rayon yarn of viscose, incl. monofilament of < 67 decitex (excl. sewing threads, yarn put up for retail sale, high tenacity yarn and textured yarn)                                | 10% | 2 |
| 540342 | Multiple "folded" or cabled filament yarn of cellulose acetate, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, high tenacity yarn and textured yarn)                             | 10% | 2 |
| 540349 | Multiple "folded" or cabled artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of viscose or cellulose acetate) | 10% | 2 |
| 540410 | Synthetic monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm   | 10% | 2 |
| 540490 | Strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5$ mm   | 10% | 2 |
| 540500 | Artificial monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5$ mm       | 10% | 1 |
| 540610 | Synthetic filament yarn, put up for retail sale (excl. sewing thread)   | 10% | 2 |
| 540620 | Artificial filament yarn, put up for retail sale (excl. sewing thread)  | 10% | 2 |
| 540710 | Woven fabrics of high tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm   | 20% | 3 |
| 540720 | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm  | 20% | 3 |

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| 540730 | Woven fabrics of synthetic filament yarn, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm, consisting of layers of parallel textile yarns superimposed on each other at acute or right angles, the layers being bonded at the intersections of the yarns by an adhesive or by thermal bonding | 20% | 5 |
| 540741 | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached   | 10% | 5 |
| 540742 | Woven fabrics of filament yarn containing $\geq 85\%$ nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed  | 20% | 5 |
| 540743 | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours  | 20% | 5 |
| 540744 | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed  | 30% | 5 |
| 540751 | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached   | 10% | 5 |
| 540752 | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed   | 20% | 3 |
| 540753 | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours  | 20% | 5 |
| 540754 | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed  | 30% | 5 |
| 540761 | Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm   | 20% | 3 |
| 540769 | Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm  | 20% | 3 |

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| 540771 | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, untreated or not further treated than bleached (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments) | 10% | 3 |
| 540772 | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)   | 20% | 3 |
| 540773 | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)              | 20% | 3 |
| 540774 | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)  | 30% | 5 |
| 540781 | Woven fabrics of yarn containing predominantly, but $< 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with wool, unbleached or bleached  | 10% | 5 |
| 540782 | Woven fabrics of yarn containing predominantly, but $< 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with wool, dyed  | 20% | 5 |
| 540783 | Woven fabrics of yarn containing predominantly, but $< 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with wool, made of yarn of different colours   | 20% | 5 |
| 540784 | Woven fabrics of yarn containing predominantly, but $< 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with wool, printed   | 30% | 5 |

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| 540791 | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, other than those mixed principally or solely with wool, unbleached or bleached            | 10% | 5 |
| 540792 | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, other than those mixed principally or solely with wool, dyed                              | 20% | 3 |
| 540793 | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, other than those mixed principally or solely with wool, made of yarn of different colours | 20% | 3 |
| 540794 | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, other than those mixed principally or solely with wool, printed                           | 30% | 3 |
| 540810 | Woven fabrics of high tenacity viscose yarn, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm   | 20% | 3 |
| 540821 | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached (excl. those of high tenacity viscose yarn)                                    | 10% | 5 |
| 540822 | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed (excl. those of high tenacity viscose yarn)  | 20% | 3 |
| 540823 | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours (excl. those of high tenacity viscose yarn)                         | 20% | 5 |
| 540824 | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed (excl. those of high tenacity viscose yarn)   | 30% | 5 |
| 540831 | Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached (excl. those of high tenacity viscose yarn)                       | 10% | 5 |

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| 540832 | Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed (excl. those of high tenacity viscose yarn)                              | 20% | 5 |
| 540833 | Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours (excl. those of high tenacity viscose yarn) | 20% | 5 |
| 540834 | Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed (excl. those of high tenacity viscose yarn)                           | 30% | 5 |
| 550110 | Filament tow as specified in Note 1 to chapter 55, of nylon or other polyamides   | 10% | 1 |
| 550120 | Filament tow as specified in Note 1 to chapter 55, of polyesters  | 10% | 1 |
| 550130 | Filament tow as specified in Note 1 to chapter 55, acrylic or modacrylic  | 10% | 1 |
| 550190 | Synthetic filament tow as specified in Note 1 to chapter 55 (excl. that of acrylic, modacrylic, polyesters, nylon or other polyamide filament)  | 10% | 1 |
| 550200 | Artificial filament tow as specified in Note 1 to chapter 55  | 10% | 5 |
| 550310 | Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning  | 10% | 1 |
| 550320 | Staple fibres of polyesters, not carded, combed or otherwise processed for spinning   | 10% | 1 |
| 550330 | Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning   | 10% | 1 |
| 550340 | Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning  | 10% | 1 |
| 550390 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning (excl. those of polypropylene, acrylic, modacrylic, polyesters, nylon or other polyamides)  | 10% | 1 |

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| 550410 | Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning   | 10% | 1 |
| 550490 | Artificial staple fibres, not carded, combed or otherwise processed for spinning (excl. those of viscose rayon)  | 10% | 1 |
| 550510 | Waste of synthetic staple fibres, incl. noils, yarn waste and garnetted stock  | 10% | 3 |
| 550520 | Waste of artificial staple fibres, incl. noils, yarn waste and garnetted stock   | 10% | 5 |
| 550610 | Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning   | 10% | 1 |
| 550620 | Staple fibres of polyesters, carded, combed or otherwise processed for spinning  | 10% | 1 |
| 550630 | Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning  | 10% | 1 |
| 550690 | Synthetic staple fibres carded, combed or otherwise processed for spinning (excl. acrylic, modacrylic, polyester, nylon or other polyamides)                   | 10% | 1 |
| 550700 | Artificial staple fibres, carded, combed or otherwise processed for spinning   | 10% | 1 |
| 550810 | Sewing thread of synthetic staple fibres, whether or not put up for retail sale  | 10% | 2 |
| 550820 | Sewing thread of artificial staple fibres, whether or not put up for retail sale   | 10% | 2 |
| 550911 | Single yarn containing $\geq 85\%$ nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)                      | 10% | 2 |
| 550912 | Multiple "folded" or cabled yarn containing $\geq 85\%$ nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale) | 10% | 2 |
| 550921 | Single yarn containing $\geq 85\%$ polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)                                     | 10% | 2 |
| 550922 | Multiple "folded" or cabled yarn containing $\geq 85\%$ polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)                | 10% | 2 |



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| 550931 | Single yarn containing $\geq$ 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550932 | Multiple "folded" or cabled yarn containing $\geq$ 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)  | 10% | 2 |
| 550941 | Single yarn containing $\geq$ 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)                                       | 10% | 2 |
| 550942 | Multiple "folded" or cabled yarn containing $\geq$ 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)                  | 10% | 2 |
| 550951 | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed principally or solely with artificial staple fibres (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550952 | Yarn containing $>$ 50% to $<$ 85% polyester staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550953 | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550959 | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, other than that mixed principally or solely with cotton, wool, fine animal hair or artificial staple fibres (excl. sewing thread and yarn put up for retail sale) | 10% | 2 |
| 550961 | Yarn containing predominantly, but $<$ 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)                                       | 10% | 2 |

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| 550962 | Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550969 | Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 550991 | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)                         | 10% | 2 |
| 550992 | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)   | 10% | 5 |
| 550999 | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres) | 10% | 2 |
| 551011 | Single yarn, containing $\geq$ 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 551012 | Multiple "folded" or cabled yarn containing $\geq$ 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 10% | 2 |
| 551020 | Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)  | 10% | 2 |
| 551030 | Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)  | 10% | 5 |

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| 551090 | Yarn containing predominantly, but < 85% artificial staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)                                    | 10% | 2 |
| 551110 | Yarn containing $\geq$ 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)  | 10% | 2 |
| 551120 | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)  | 10% | 2 |
| 551130 | Yarn of artificial staple fibres, put up for retail sale (excl. sewing thread)  | 10% | 2 |
| 551211 | Woven fabrics containing $\geq$ 85% polyester staple fibres by weight, unbleached or bleached   | 10% | 5 |
| 551219 | Woven fabrics containing $\geq$ 85% polyester staple fibres by weight, dyed, made of yarn of different colours, or printed  | 30% | 3 |
| 551221 | Woven fabrics containing $\geq$ 85% acrylic or modacrylic staple fibres by weight, unbleached or bleached   | 10% | 5 |
| 551229 | Woven fabrics containing $\geq$ 85% acrylic or modacrylic staple fibres by weight, dyed, made of yarn of different colours or printed   | 30% | 3 |
| 551291 | Woven fabrics containing $\geq$ 85% synthetic staple fibres by weight, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)   | 10% | 5 |
| 551299 | Woven fabrics containing $\geq$ 85% synthetic staple fibres by weight, dyed, made of yarn of different colours or printed (excl. those of acrylic, modacrylic or polyester staple fibres)   | 30% | 3 |
| 551311 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq$ 170 g/m <sup>2</sup> , unbleached or bleached  | 10% | 3 |
| 551312 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq$ 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached | 10% | 5 |

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| 551313 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)            | 10% | 5 |
| 551319 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those of polyester staple fibres)  | 10% | 3 |
| 551321 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed   | 20% | 5 |
| 551322 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed  | 20% | 5 |
| 551323 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                              | 20% | 5 |
| 551329 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed (excl. those of polyester staple fibres)  | 20% | 5 |
| 551331 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , made of yarn of different colours  | 20% | 5 |
| 551332 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours                                       | 20% | 5 |
| 551333 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |

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| 551339 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , made of yarn of different colours (excl. those of polyester staple fibres)   | 20% | 5 |
| 551341 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , printed  | 30% | 5 |
| 551342 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed   | 30% | 5 |
| 551343 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)             | 30% | 5 |
| 551349 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , printed (excl. those of polyester staple fibres)   | 30% | 5 |
| 551411 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , unbleached or bleached  | 10% | 5 |
| 551412 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached                                       | 10% | 5 |
| 551413 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 10% | 5 |
| 551419 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those of polyester staple fibres)   | 10% | 5 |
| 551421 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing $> 170$ g/m <sup>2</sup> , dyed  | 20% | 5 |

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| 551422 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed  | 20% | 5 |
| 551423 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                              | 20% | 5 |
| 551429 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , dyed (excl. those of polyester staple fibres)  | 20% | 5 |
| 551431 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , made of yarn of different colours  | 20% | 5 |
| 551432 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours                                       | 20% | 5 |
| 551433 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 20% | 5 |
| 551439 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , made of yarn of different colours (excl. those of polyester staple fibres)   | 20% | 5 |
| 551441 | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed  | 30% | 5 |
| 551442 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed   | 30% | 5 |

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| 551443 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 30% | 5 |
| 551449 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed (excl. those of polyester staple fibres)   | 30% | 5 |
| 551511 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres   | 20% | 3 |
| 551512 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament   | 20% | 3 |
| 551513 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton or fine animal hair  | 20% | 3 |
| 551519 | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, made-made filament, viscose staple fibres or cotton  | 30% | 3 |
| 551521 | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament   | 20% | 5 |
| 551522 | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair  | 20% | 3 |
| 551529 | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than those mixed principally or solely with wool, fine animal hair, man-made filaments or cotton   | 20% | 5 |
| 551591 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament (excl. those of acrylic, modacrylic or polyester staple fibres)   | 20% | 5 |

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| 551592 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with wool or fine animal hair (excl. those of acrylic, modacrylic or polyester staple fibres)   | 20% | 5 |
| 551599 | Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with wool, fine animal hair, man-made filament or cotton (excl. those of acrylic, modacrylic or polyester staple fibres) | 20% | 3 |
| 551611 | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, unbleached or bleached   | 10% | 5 |
| 551612 | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, dyed   | 20% | 3 |
| 551613 | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, made of yarn of different colours  | 20% | 3 |
| 551614 | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, printed  | 30% | 5 |
| 551621 | Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, unbleached or bleached   | 10% | 5 |
| 551622 | Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, dyed   | 20% | 5 |
| 551623 | Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, made of yarn of different colours  | 20% | 3 |
| 551624 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with man-made filament, printed  | 30% | 5 |
| 551631 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, unbleached or bleached  | 10% | 5 |



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| 551632 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, dyed  | 20% | 5 |
| 551633 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, made of yarn of different colours   | 20% | 5 |
| 551634 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, printed   | 30% | 5 |
| 551641 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, unbleached or bleached  | 10% | 5 |
| 551642 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, dyed  | 20% | 5 |
| 551643 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, made of yarn of different colours   | 20% | 5 |
| 551644 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, printed   | 30% | 5 |
| 551691 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, unbleached or bleached            | 10% | 5 |
| 551692 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, dyed                              | 20% | 5 |
| 551693 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, made of yarn of different colours | 20% | 3 |
| 551694 | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, printed                           | 30% | 3 |

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| 560110 | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding  | 30% | 3 |
| 560121 | Wadding of cotton and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents, etc.)                            | 30% | 5 |
| 560122 | Wadding of man-made fibres and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents etc.)                    | 30% | 3 |
| 560129 | Wadding of textile materials and articles thereof (excl. of cotton or man-made fibres; sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.) | 30% | 3 |
| 560130 | Textile flock and dust and mill neps   | 30% | 3 |
| 560210 | Needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated, n.e.s.  | 10% | 3 |
| 560221 | Felt, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s. (excl. needleloom felt and stitch-bonded fibre fabrics)   | 10% | 1 |
| 560229 | Felt, not impregnated, coated, covered or laminated (excl. that of wool or fine animal hair; needleloom felt and stitch-bonded fibre fabrics)  | 10% | 3 |
| 560290 | Felt, impregnated, coated, covered or laminated (excl. needleloom felt and stitch-bonded fibre fabrics)  | 10% | 1 |
| 560311 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of synthetic or man-made filaments, weighing $\leq 25 \text{ g/m}^2$  | 10% | 3 |
| 560312 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing $> 25 \text{ g/m}^2$ but $\leq 70 \text{ g/m}^2$  | 10% | 1 |

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| 560313 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 70 g/m <sup>2</sup> but ≤ 150 g/m <sup>2</sup>   | 10% | 1 |
| 560314 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 150 g  | 10% | 1 |
| 560391 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing ≤ 25 g/m <sup>2</sup> (excl. of man-made filaments)   | 10% | 1 |
| 560392 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 25 g/m <sup>2</sup> but ≤ 70 g/m <sup>2</sup> (excl. of man-made filaments)   | 10% | 1 |
| 560393 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 70 g/m <sup>2</sup> but ≤ 150 g/m <sup>2</sup> (excl. of man-made filaments)  | 10% | 1 |
| 560394 | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > than 150 g/m <sup>2</sup> (excl. of man-made filaments)   | 10% | 1 |
| 560410 | Textile-covered rubber thread and cord  | 10% | 1 |
| 560420 | High tenacity yarn of polyesters, nylon, other polyamides or viscose, impregnated or coated with rubber or plastics   | 10% | 1 |
| 560490 | Textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. high tenacity yarn of polyesters, nylon, other polyamides or viscose, impregnated or coated with rubber or plastics; imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)   | 10% | 1 |
| 560500 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, of textile fibres, combined with metal in the form of thread, strip or powder or covered with metal (excl. yarns manufactured from a mixture of textile fibres and metal fibres, with anti-static properties; yarns reinforced with metal wire; articles with the character of trimmings) | 30% | 3 |
| 560600 | Gimped yarn, gimped strip and the like of heading 5404 or 5405; chenille yarn, incl. flock chenille yarn, and loop wale-yarn (excl. metal yarn and metallized yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)   | 30% | 3 |

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| 560710 | Twine, cordage, ropes and cables, of jute or other textile bast fibres of heading 5303, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics  | 30% | 3 |
| 560721 | Binder or baler twine, of sisal or other textile fibres of the genus "Agave"   | 10% | 1 |
| 560729 | Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus "Agave", whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)   | 10% | 1 |
| 560741 | Binder or baler twine, of polyethylene or polypropylene  | 30% | 3 |
| 560749 | Twine, cordage, ropes and cables of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)   | 10% | 1 |
| 560750 | Twine, cordage, ropes and cables, of synthetic fibres, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. polyethylene and polypropylene)  | 10% | 1 |
| 560790 | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres, of jute or other textile bast fibres of heading 5303 and of sisal or other textile fibres of the genus "Agave") | 10% | 1 |
| 560811 | Made up knotted fishing nets of man-made textile materials (excl. landing nets)  | 10% | 1 |
| 560819 | Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up nets, of man-made textile materials (excl. made-up fishing nets, hair-nets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)  | 30% | 3 |
| 560890 | Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up fishing nets and other made-up nets, of vegetable textile materials (excl. hair-nets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)  | 30% | 3 |
| 560900 | Articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.   | 30% | 3 |

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| 570110 | Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made-up   | 30% | 3 |
| 570190 | Carpets and other textile floor coverings, of textile materials, knotted, whether or not made-up (excl. those of wool or fine animal hair)  | 30% | 3 |
| 570210 | Kelem, Schumacks, Karamanie and similar handwoven rugs, whether or not made-up  | 30% | 3 |
| 570220 | Floor coverings of coconut fibres "coir", woven, whether or not made-up   | 30% | 5 |
| 570231 | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 3 |
| 570232 | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)   | 30% | 3 |
| 570239 | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs, and floor coverings of coconut fibres "coir") | 30% | 5 |
| 570241 | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs, plus Axminster and Wilton carpets)   | 30% | 3 |
| 570242 | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 3 |
| 570249 | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs, and floor coverings of coconut fibres "coir") | 30% | 3 |
| 570251 | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 5 |

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| 570252 | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 3 |
| 570259 | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, not made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs, and floor coverings of coconut fibres "coir") | 30% | 5 |
| 570291 | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 5 |
| 570292 | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs)  | 30% | 3 |
| 570299 | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, made-up (excl. Kelem, Schumacks, Karamanie and similar handwoven rugs, and floor coverings of coconut fibres "coir")     | 30% | 3 |
| 570310 | Carpets and other floor coverings, of wool or fine animal hair, tufted "needle punched", whether or not made-up   | 30% | 3 |
| 570320 | Carpets and other floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made-up  | 30% | 3 |
| 570330 | Carpets and other floor coverings, of man-made textile materials, tufted "needle punched", whether or not made-up (excl. those of nylon or other polyamides)  | 30% | 3 |
| 570390 | Carpet tiles of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made-up  | 30% | 3 |
| 570410 | Floor tiles, of felt, not tufted or flocked, with an area of $\leq 0,3 \text{ m}^2$   | 30% | 5 |
| 570490 | Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made-up (excl. floor tiles with an area of $\leq 0,3 \text{ m}^2$ )   | 30% | 3 |
| 570500 | Carpets and other textile floor coverings, whether or not made-up (excl. knotted, woven or tufted "needle punched", and of felt)  | 30% | 3 |

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| 580110 | Woven pile fabrics and chenille fabrics, of wool or fine animal hair (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806) | 30% | 5 |
| 580121 | Uncut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                   | 30% | 5 |
| 580122 | Cut corduroy, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)  | 30% | 5 |
| 580123 | Cut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                     | 30% | 5 |
| 580124 | Uncut warp pile fabrics "epingle", of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                         | 30% | 5 |
| 580125 | Cut warp pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                     | 30% | 5 |
| 580126 | Chenille fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)  | 30% | 5 |
| 580131 | Uncut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                          | 30% | 5 |
| 580132 | Cut corduroy, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                     | 30% | 3 |
| 580133 | Cut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                            | 20% | 5 |
| 580134 | Uncut warp pile fabrics "epingle", of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                | 30% | 5 |

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| 580135 | Cut warp pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)   | 30% | 3 |
| 580136 | Chenille fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)  | 30% | 5 |
| 580190 | Woven pile fabrics and chenille fabrics (excl. those of man-made fibres, wool or fine animal hair, terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806) | 30% | 5 |
| 580211 | Terry towelling and similar woven terry fabrics, of cotton, unbleached (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 30% | 5 |
| 580219 | Terry towelling and similar woven terry fabrics, of cotton (excl. unbleached, narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 30% | 5 |
| 580220 | Terry towelling and similar woven terry fabrics (excl. those of cotton, narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 30% | 5 |
| 580230 | Tufted textile fabrics (excl. carpets and other floor coverings)   | 30% | 5 |
| 580310 | Cotton gauze (excl. narrow woven fabrics of heading 5806)  | 30% | 5 |
| 580390 | Gauze (excl. that of cotton and narrow woven fabrics of heading 5806)  | 30% | 3 |
| 580410 | Tulles and other net fabrics (excl. woven, knitted or crocheted fabrics)   | 30% | 3 |
| 580421 | Mechanically made lace of man-made fibres in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)   | 30% | 5 |
| 580429 | Mechanically made lace in the piece, in strips or in motifs (excl. that of man-made fibres and fabrics of heading 6002 to 6006)  | 30% | 5 |
| 580430 | Hand-made lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)  | 30% | 5 |



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| 580500 | Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made-up (excl. Kelem, Schumacks, Karamanie and the like, and tapestries > 100 years old) | 30% | 3 |
| 580610 | Narrow woven pile fabrics, incl. terry towelling and similar terry fabrics, and chenille fabrics (excl. labels, badges and similar articles)  | 20% | 3 |
| 580620 | Narrow woven fabrics of textile materials, containing $\geq 5\%$ elastomeric yarn or rubber thread by weight (excl. woven pile fabrics, incl. terry towelling and similar terry fabrics, chenille fabrics, and labels, badges and similar articles)         | 20% | 3 |
| 580631 | Narrow woven fabrics of cotton, n.e.s.  | 30% | 5 |
| 580632 | Narrow woven fabrics of man-made fibres, n.e.s.   | 20% | 3 |
| 580639 | Narrow woven fabrics of textile materials other than cotton or man-made fibres, n.e.s.  | 20% | 3 |
| 580640 | Narrow fabrics consisting of warp without weft assembled by means of an adhesive "bolducs"  | 30% | 3 |
| 580710 | Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, not embroidered  | 30% | 3 |
| 580790 | Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered (excl. woven)   | 30% | 3 |
| 580810 | Braids in the piece   | 30% | 3 |
| 580890 | Ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials (excl. braids in the piece)   | 30% | 3 |
| 580900 | Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, n.e.s.  | 30% | 3 |
| 581010 | Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs  | 30% | 3 |

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| 581091 | Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs (excl. embroidery without visible ground)   | 30% | 3 |
| 581092 | Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)  | 30% | 3 |
| 581099 | Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)  | 30% | 3 |
| 581100 | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings)  | 30% | 3 |
| 590110 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like  | 10% | 5 |
| 590190 | Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)  | 20% | 3 |
| 590210 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, whether or not dipped or impregnated with rubber or plastic  | 30% | 3 |
| 590220 | Tyre cord fabric of high tenacity polyester yarn, whether or not dipped or impregnated with rubber or plastic   | 30% | 3 |
| 590290 | Tyre cord fabric of high tenacity viscose rayon yarn, whether or not dipped in rubber or plastic  | 30% | 3 |
| 590310 | Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wall coverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride") | 10% | 2 |

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| 590320 | Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wall coverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane)  | 10% | 3 |
| 590390 | Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wall coverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics) | 10% | 3 |
| 590410 | Linoleum, whether or not cut to shape  | 30% | 3 |
| 590490 | Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum)   | 30% | 5 |
| 590500 | Textile wall coverings   | 30% | 3 |
| 590610 | Adhesive tape of rubberised textile fabrics, of a width of $\leq 20$ cm (excl. that impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes)   | 30% | 3 |
| 590691 | Knitted or crocheted textile fabrics, rubberised, n.e.s.   | 30% | 5 |
| 590699 | Rubberized textile fabrics (excl. knitted or crocheted textile fabrics, adhesive tape of a width of $\leq 20$ cm, and tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)  | 30% | 3 |
| 590700 | Impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio back-cloths or the like, n.e.s.  | 30% | 3 |
| 590800 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)  | 30% | 5 |
| 590900 | Textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials  | 10% | 1 |

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| 591000 | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, plus those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber) | 10% | 1 |
| 591110 | Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, incl. narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles "weaving beams"  | 10% | 3 |
| 591120 | Bolting cloth, whether or not made-up   | 10% | 3 |
| 591131 | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m <sup>2</sup>  | 5%  | 2 |
| 591132 | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, e.g. for paper pulp or asbestos-cement, weighing ≥ 650 g/m <sup>2</sup>  | 5%  | 2 |
| 591140 | Straining cloth of a kind used in oil presses or for similar technical purposes, incl. that of human hair   | 10% | 3 |
| 591190 | Textile products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.  | 10% | 3 |
| 600110 | "Long pile" fabrics, knitted or crocheted   | 20% | 5 |
| 600121 | Looped pile fabrics of cotton, knitted or crocheted   | 20% | 5 |
| 600122 | Looped pile fabrics of man-made fibres, knitted or crocheted  | 20% | 5 |
| 600129 | Looped pile fabrics, knitted or crocheted (excl. of cotton or man-made fibres)  | 20% | 5 |
| 600191 | Pile fabrics of cotton, knitted or crocheted (excl. "long pile" fabrics)  | 20% | 5 |
| 600192 | Pile fabrics of man-made fibres, knitted or crocheted (excl. "long pile" fabrics)   | 20% | 3 |

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| 600199 | Pile fabrics, knitted or crocheted (excl. cotton or man-made fibres and "long pile" fabrics)  | 20% | 5 |
| 600240 | Knitted or crocheted fabrics, of a width of $\leq 30$ cm, containing $\geq 5\%$ by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                 | 20% | 5 |
| 600290 | Knitted or crocheted fabrics, of a width of $\leq 30$ cm, containing $\geq 5\%$ by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                   | 20% | 5 |
| 600310 | Knitted or crocheted fabrics of wool or fine animal hair, of a width of $\leq 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |
| 600320 | Knitted or crocheted fabrics of cotton, of a width of $\leq 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                   | 20% | 5 |
| 600330 | Knitted or crocheted fabrics of synthetic fibres, of a width of $\leq 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 20% | 5 |
| 600340 | Knitted or crocheted fabrics of artificial fibres, of a width of $\leq 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)        | 20% | 5 |

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| 600390 | Knitted or crocheted fabrics of a width of $\leq 30$ cm (excl. of cotton, artificial fibres, wool or fine animal hair, those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)          | 20% | 5 |
| 600410 | Knitted or crocheted fabrics, of a width of $> 30$ cm, containing $\geq 5\%$ by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 20% | 3 |
| 600490 | Knitted or crocheted fabrics, of a width of $> 30$ cm, containing $\geq 5\%$ by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 20% | 5 |
| 600510 | Warp knit fabrics "incl. those made on galloon knitting machines", of a width of $> 30$ cm, of wool or fine animal hair (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 20% | 5 |
| 600521 | Unbleached or bleached cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of $> 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |
| 600522 | Dyed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of $> 30$ cm (excl. those containing by weight $\geq 5\%$ of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                   | 20% | 5 |

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| 600523 | Cotton warp knit fabrics of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)               | 20% | 5 |
| 600524 | Printed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                     | 20% | 5 |
| 600531 | Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 20% | 3 |
| 600532 | Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 20% | 5 |
| 600533 | Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |
| 600534 | Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                        | 20% | 5 |

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| 600541 | Unbleached or bleached warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                 | 20% | 5 |
| 600542 | Dyed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                   | 20% | 5 |
| 600543 | Warp knit fabrics of artificial fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 20% | 5 |
| 600544 | Printed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                | 20% | 5 |
| 600590 | Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. of cotton, artificial fibres, wool or fine animal hair, those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)     | 20% | 3 |
| 600610 | Fabrics, knitted or crocheted, of a width of > 30 cm, of wool or fine animal hair (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |



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| 600621 | Unbleached or bleached cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)               | 20% | 5 |
| 600622 | Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                 | 20% | 3 |
| 600623 | Cotton fabrics, knitted or crocheted, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)       | 20% | 5 |
| 600624 | Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                              | 20% | 3 |
| 600631 | Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |
| 600632 | Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                   | 20% | 3 |

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| 600633 | Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 20% | 5 |
| 600634 | Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                         | 20% | 5 |
| 600641 | Unbleached or bleached fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 20% | 5 |
| 600642 | Dyed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 20% | 3 |
| 600643 | Fabrics, knitted or crocheted, of artificial fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 5 |

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| 600644 | Printed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 20% | 5 |
| 600690 | Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of artificial fibres, cotton, wool or fine animal hair, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight $\geq$ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 20% | 3 |
| 610110 | Overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of wool or fine animal hair, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)  | 30% | 3 |
| 610120 | Overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of cotton, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)  | 30% | 3 |
| 610130 | Overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of man-made fibres, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)   | 30% | 3 |
| 610190 | Overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of textile materials, for men or boys, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, bib and brace overalls and trousers)  | 30% | 3 |
| 610210 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)  | 30% | 3 |
| 610220 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)   | 30% | 3 |
| 610230 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)  | 30% | 3 |

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| 610290 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls) | 30% | 3 |
| 610311 | Men's or boys' suits of wool or fine animal hair, knitted or crocheted (excl. track suits, ski suits and swimwear)   | 30% | 5 |
| 610312 | Men's or boys' suits of synthetic fibres, knitted or crocheted (excl. track suits, ski suits and swimwear)   | 30% | 5 |
| 610319 | Men's or boys' suits of textile materials, knitted or crocheted (excl. of wool or fine animal hair, synthetic fibres, track suits, ski suits and swimwear)   | 30% | 5 |
| 610321 | Men's or boys' ensembles of wool or fine animal hair, knitted or crocheted (excl. ski ensembles and swimwear)  | 30% | 5 |
| 610322 | Men's or boys' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)  | 30% | 5 |
| 610323 | Men's or boys' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)  | 30% | 5 |
| 610329 | Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)   | 30% | 5 |
| 610331 | Men's or boys' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)   | 30% | 5 |
| 610332 | Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)   | 30% | 5 |
| 610333 | Men's or boys' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)   | 30% | 5 |
| 610339 | Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)   | 30% | 5 |

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| 610341 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. swimwear and underpants)   | 30% | 5 |
| 610342 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)   | 30% | 5 |
| 610343 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)   | 30% | 5 |
| 610349 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants) | 30% | 5 |
| 610411 | Women's or girls' suits of wool or fine animal hair, knitted or crocheted (excl. ski overalls and swimwear)  | 30% | 5 |
| 610412 | Women's or girls' suits of cotton, knitted or crocheted (excl. ski overalls and swimwear)  | 30% | 5 |
| 610413 | Women's or girls' suits of synthetic fibres, knitted or crocheted (excl. ski overalls and swimwear)  | 30% | 5 |
| 610419 | Women's or girls' suits of textile materials, knitted or crocheted (excl. of wool or fine animal hair, cotton or synthetic fibres, ski overalls and swimwear)  | 30% | 5 |
| 610421 | Women's or girls' ensembles of wool or fine animal hair, knitted or crocheted (excl. ski ensembles and swimwear)   | 30% | 5 |
| 610422 | Women's or girls' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)   | 30% | 5 |
| 610423 | Women's or girls' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)   | 30% | 5 |
| 610429 | Women's or girls' ensembles of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)   | 30% | 5 |
| 610431 | Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)  | 30% | 5 |

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| 610432 | Women's or girls' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)   | 30% | 5 |
| 610433 | Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)   | 30% | 5 |
| 610439 | Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles) | 30% | 5 |
| 610441 | Women's or girls' dresses of wool or fine animal hair, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610442 | Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610443 | Women's or girls' dresses of synthetic fibres, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610444 | Women's or girls' dresses of artificial fibres, knitted or crocheted (excl. petticoats)   | 30% | 5 |
| 610449 | Women's or girls' dresses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton, synthetic or artificial fibres and petticoats)                     | 30% | 5 |
| 610451 | Women's or girls' skirts and divided skirts of wool or fine animal hair, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610452 | Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610453 | Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excl. petticoats)  | 30% | 5 |
| 610459 | Women's or girls' skirts and divided skirts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and petticoats)              | 30% | 5 |
| 610461 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. panties and swimwear)                            | 30% | 5 |
| 610462 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)  | 30% | 5 |

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| 610463 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)   | 30% | 5 |
| 610469 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panties and swimwear) | 30% | 5 |
| 610510 | Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)  | 30% | 5 |
| 610520 | Men's or boys' shirts of man-made fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)   | 30% | 5 |
| 610590 | Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, nightshirts, T-shirts, singlets and other vests)   | 30% | 5 |
| 610610 | Women's or girls' blouses, shirts and shirt-blouses of cotton, knitted or crocheted (excl. T-shirts and vests)   | 30% | 5 |
| 610620 | Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted (excl. T-shirts and vests)  | 30% | 5 |
| 610690 | Women's or girls' blouses, shirts and shirt-blouses of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, T-shirts and vests)  | 30% | 5 |
| 610711 | Men's or boys' underpants and briefs of cotton, knitted or crocheted   | 30% | 5 |
| 610712 | Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted  | 30% | 5 |
| 610719 | Men's or boys' underpants and briefs of other textile materials, knitted or crocheted (excl. of cotton or man-made fibres)   | 30% | 5 |
| 610721 | Men's or boys' nightshirts and pyjamas of cotton, knitted or crocheted (excl. vests and singlets)  | 30% | 5 |
| 610722 | Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excl. vests and singlets)   | 30% | 5 |

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| 610729 | Men's or boys' nightshirts and pyjamas of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, and vests and singlets)  | 30% | 5 |
| 610791 | Men's or boys' bathrobes, dressing gowns and similar articles of cotton, knitted or crocheted   | 30% | 5 |
| 610792 | Men's or boys' bathrobes, dressing gowns and similar articles of man-made fibres, knitted or crocheted  | 30% | 5 |
| 610799 | Men's or boys' bathrobes, dressing gowns and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres)   | 30% | 5 |
| 610811 | Women's or girls' slips and petticoats of man-made fibres, knitted or crocheted (excl. T-shirts and vests)  | 30% | 5 |
| 610819 | Women's or girls' slips and petticoats of textile materials, knitted or crocheted (excl. man-made fibres, T-shirts and vests)   | 30% | 5 |
| 610821 | Women's or girls' briefs and panties of cotton, knitted or crocheted  | 30% | 5 |
| 610822 | Women's or girls' briefs and panties of man-made fibres, knitted or crocheted   | 30% | 5 |
| 610829 | Women's or girls' briefs and panties of textile materials, knitted or crocheted (excl. cotton or man-made fibres)   | 30% | 5 |
| 610831 | Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and negligés)   | 30% | 5 |
| 610832 | Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excl. T-shirts, vests and negligés)  | 30% | 5 |
| 610839 | Women's or girls' nightdresses and pyjamas of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, T-shirts, vests and negligés)   | 30% | 5 |
| 610891 | Women's or girls' negligés, bathrobes, dressing gowns, housejackets and similar articles of cotton, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles) | 30% | 5 |



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| 610892 | Women's or girls' negligés, bathrobes, dressing gowns, housejackets and similar articles of man-made fibres, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)                                 | 30% | 5 |
| 610899 | Women's or girls' negligés, bathrobes, dressing gowns, housejackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles) | 30% | 5 |
| 610910 | T-shirts, singlets and other vests of cotton, knitted or crocheted   | 30% | 5 |
| 610990 | T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. cotton)   | 30% | 5 |
| 611011 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. wadded waistcoats)  | 30% | 5 |
| 611012 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted (excl. quilted articles)   | 30% | 5 |
| 611019 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted (excl. from hair of Kashmir "cashmere" goats and quilted articles)   | 30% | 5 |
| 611020 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. wadded waistcoats)  | 30% | 5 |
| 611030 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. wadded waistcoats)   | 30% | 5 |
| 611090 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres, and wadded waistcoats)   | 30% | 5 |
| 611110 | Babies' garments and clothing accessories of wool or fine animal hair, knitted or crocheted (excl. hats)   | 30% | 5 |
| 611120 | Babies' garments and clothing accessories of cotton, knitted or crocheted (excl. hats)   | 30% | 5 |
| 611130 | Babies' garments and clothing accessories of synthetic fibres, knitted or crocheted (excl. hats)   | 30% | 5 |

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| 611190 | Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and hats)                    | 30% | 5 |
| 611211 | Track-suits of cotton, knitted or crocheted   | 30% | 5 |
| 611212 | Track-suits of synthetic fibres, knitted or crocheted   | 30% | 3 |
| 611219 | Track-suits of textile materials, knitted or crocheted (excl. cotton or synthetic fibres)   | 30% | 3 |
| 611220 | Ski-suits, knitted or crocheted   | 30% | 5 |
| 611231 | Men's or boys' swimwear of synthetic fibres, knitted or crocheted   | 30% | 5 |
| 611239 | Men's or boys' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)   | 30% | 5 |
| 611241 | Women's or girls' swimwear of synthetic fibres, knitted or crocheted  | 30% | 5 |
| 611249 | Women's or girls' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)  | 30% | 5 |
| 611300 | Garments, knitted or crocheted, rubberised or impregnated, coated or covered with plastics or other materials (excl. babies' garments and clothing accessories)                 | 30% | 5 |
| 611410 | Special garments for professional, sporting or other purposes, n.e.s., of wool or fine animal hair, knitted or crocheted  | 30% | 5 |
| 611420 | Special garments for professional, sporting or other purposes, n.e.s., of cotton, knitted or crocheted  | 30% | 5 |
| 611430 | Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, knitted or crocheted   | 30% | 3 |
| 611490 | Special garments for professional, sporting or other purposes, n.e.s., of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres) | 30% | 3 |
| 611511 | Panty hose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex   | 30% | 5 |

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| 611512 | Panty hose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn $\geq 67$ decitex  | 30% | 5 |
| 611519 | Panty hose and tights of textile materials, knitted or crocheted (excl. of synthetic fibres and hosiery for babies)   | 30% | 5 |
| 611520 | Women's full-length or knee-length hosiery, knitted or crocheted, measuring per single yarn $< 67$ decitex (excl. panty hose and tights)  | 30% | 5 |
| 611591 | Full-length or knee-length stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, of wool or fine animal hair, knitted or crocheted (excl. panty hose and tights, women's full-length or knee-length stockings, measuring per single yarn $< 67$ decitex, and hosiery for babies)   | 30% | 5 |
| 611592 | Full-length or knee-length stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, of cotton, knitted or crocheted (excl. panty hose and tights, women's full-length or knee-length stockings, measuring per single yarn $< 67$ decitex, and hosiery for babies)   | 30% | 5 |
| 611593 | Full-length or knee-length stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, of synthetic fibres, knitted or crocheted (excl. panty hose and tights, women's full-length or knee-length stockings, measuring per single yarn $< 67$ decitex, and hosiery for babies)   | 30% | 5 |
| 611599 | Full-length or knee-length stockings, socks and other hosiery, incl. stockings for varicose veins and footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panty hose and tights, women's full-length or knee-length stockings, measuring per single yarn $< 67$ decitex, and hosiery for babies) | 30% | 5 |
| 611610 | Gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted   | 30% | 5 |
| 611691 | Gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted (excl. for babies)   | 30% | 5 |
| 611692 | Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)   | 30% | 5 |
| 611693 | Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)   | 30% | 5 |
| 611699 | Gloves, mittens and mitts, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, impregnated, coated or covered with plastics or rubber, and for babies)   | 30% | 5 |
| 611710 | Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted  | 30% | 5 |

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| 611720 | Ties, bow ties and cravats, knitted or crocheted   | 30% | 5 |
| 611780 | Made up clothing accessories, knitted or crocheted, n.e.s. (excl. shawls, scarves, mufflers, mantillas, veils and the like, ties, bow ties and cravats)  | 30% | 5 |
| 611790 | Parts of garments or clothing accessories, knitted or crocheted, n.e.s.  | 30% | 5 |
| 620111 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)   | 30% | 5 |
| 620112 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)   | 30% | 5 |
| 620113 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)  | 30% | 5 |
| 620119 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)  | 30% | 5 |
| 620191 | Men's or boys' anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)   | 30% | 5 |
| 620192 | Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)   | 30% | 5 |
| 620193 | Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)  | 30% | 5 |
| 620199 | Men's or boys' anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers) | 30% | 5 |
| 620211 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)  | 30% | 5 |

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| 620212 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)  | 30% | 5 |
| 620213 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)   | 30% | 5 |
| 620219 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)   | 30% | 5 |
| 620291 | Women's or girls' anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)  | 30% | 5 |
| 620292 | Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)  | 30% | 5 |
| 620293 | Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)   | 30% | 5 |
| 620299 | Women's or girls' anoraks, incl. ski-jackets, wind-cheaters, wind-jackets and similar articles, of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers) | 30% | 5 |
| 620311 | Men's or boys' suits of wool or fine animal hair (excl. knitted or crocheted, track suits, ski suits and swimwear)   | 30% | 5 |
| 620312 | Men's or boys' suits of synthetic fibres (excl. knitted or crocheted, track suits, ski suits and swimwear)   | 30% | 5 |
| 620319 | Men's or boys' suits of textile materials (excl. of wool, fine animal hair or synthetic fibres, knitted or crocheted, track suits, ski suits and swimwear)   | 30% | 5 |
| 620321 | Men's or boys' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski ensembles and swimwear)  | 30% | 5 |

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| 620322 | Men's or boys' ensembles of cotton (excl. knitted or crocheted, ski ensembles and swimwear)  | 30% | 5 |
| 620323 | Men's or boys' ensembles of synthetic fibres (excl. knitted or crocheted, ski ensembles and swimwear)  | 30% | 5 |
| 620329 | Men's or boys' ensembles of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski ensembles and swimwear)  | 30% | 5 |
| 620331 | Men's or boys' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, and wind-jackets and similar articles)   | 30% | 5 |
| 620332 | Men's or boys' jackets and blazers of cotton (excl. knitted or crocheted, and wind-jackets and similar articles)   | 30% | 5 |
| 620333 | Men's or boys' jackets and blazers of synthetic fibres (excl. knitted or crocheted, and wind-jackets and similar articles)   | 30% | 5 |
| 620339 | Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, and wind-jackets and similar articles)                     | 30% | 5 |
| 620341 | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair (excl. knitted or crocheted, underpants and swimwear)  | 30% | 5 |
| 620342 | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton (excl. knitted or crocheted, underpants and swimwear)  | 30% | 5 |
| 620343 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, underpants and swimwear)   | 30% | 5 |
| 620349 | Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, underpants and swimwear) | 30% | 5 |
| 620411 | Women's or girls' suits of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)  | 30% | 5 |

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| 620412 | Women's or girls' suits of cotton (excl. knitted or crocheted, ski overalls and swimwear)   | 30% | 5 |
| 620413 | Women's or girls' suits of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)   | 30% | 5 |
| 620419 | Women's or girls' suits of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)                       | 30% | 5 |
| 620421 | Women's or girls' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)   | 30% | 5 |
| 620422 | Women's or girls' ensembles of cotton (excl. knitted or crocheted, ski overalls and swimwear)   | 30% | 5 |
| 620423 | Women's or girls' ensembles of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)   | 30% | 5 |
| 620429 | Women's or girls' ensembles of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)                   | 30% | 5 |
| 620431 | Women's or girls' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, wind-jackets and similar articles)   | 30% | 5 |
| 620432 | Women's or girls' jackets and blazers of cotton (excl. knitted or crocheted, wind-jackets and similar articles)   | 30% | 5 |
| 620433 | Women's or girls' jackets and blazers of synthetic fibres (excl. knitted or crocheted, wind-jackets and similar articles)   | 30% | 5 |
| 620439 | Women's or girls' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, wind-jackets and similar articles) | 30% | 5 |
| 620441 | Women's or girls' dresses of wool or fine animal hair (excl. knitted or crocheted and petticoats)   | 30% | 5 |
| 620442 | Women's or girls' dresses of cotton (excl. knitted or crocheted and petticoats)   | 30% | 5 |
| 620443 | Women's or girls' dresses of synthetic fibres (excl. knitted or crocheted and petticoats)   | 30% | 5 |
| 620444 | Women's or girls' dresses of artificial fibres (excl. knitted or crocheted and petticoats)  | 30% | 5 |

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| 620449 | Women's or girls' dresses of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)   | 30% | 5 |
| 620451 | Women's or girls' skirts and divided skirts of wool or fine animal hair (excl. knitted or crocheted and petticoats)  | 30% | 5 |
| 620452 | Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)  | 30% | 5 |
| 620453 | Women's or girls' skirts and divided skirts of synthetic fibres (excl. knitted or crocheted and petticoats)  | 30% | 5 |
| 620459 | Women's or girls' skirts and divided skirts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted and petticoats)                                    | 30% | 5 |
| 620461 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)   | 30% | 5 |
| 620462 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton (excl. knitted or crocheted, panties and swimwear)   | 30% | 5 |
| 620463 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, panties and swimwear)   | 30% | 5 |
| 620469 | Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, panties and swimwear) | 30% | 5 |
| 620510 | Men's or boys' shirts of wool or fine animal hair (excl. knitted or crocheted, nightshirts, singlets and other vests)  | 30% | 5 |
| 620520 | Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)  | 30% | 5 |
| 620530 | Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)   | 30% | 5 |



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| 620590 | Men's or boys' shirts of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, nightshirts, singlets and other vests)                    | 30% | 5 |
| 620610 | Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste (excl. knitted or crocheted and vests)  | 30% | 5 |
| 620620 | Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair (excl. knitted or crocheted and vests)  | 30% | 5 |
| 620630 | Women's or girls' blouses, shirts and shirt-blouses of cotton (excl. knitted or crocheted and vests)  | 30% | 5 |
| 620640 | Women's or girls' blouses, shirts and shirt-blouses of man-made fibres (excl. knitted or crocheted and vests)   | 30% | 5 |
| 620690 | Women's or girls' blouses, shirts and shirt-blouses of textile materials (excl. of silk, silk waste, wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and vests) | 30% | 5 |
| 620711 | Men's or boys' underpants and briefs of cotton (excl. knitted or crocheted)   | 30% | 5 |
| 620719 | Men's or boys' underpants and briefs of textile materials (excl. cotton and knitted or crocheted)   | 30% | 5 |
| 620721 | Men's or boys' nightshirts and pyjamas of cotton (excl. knitted or crocheted, vests, singlets and underpants)   | 30% | 5 |
| 620722 | Men's or boys' nightshirts and pyjamas of man-made fibres (excl. knitted or crocheted, vests, singlets and underpants)  | 30% | 5 |
| 620729 | Men's or boys' nightshirts and pyjamas of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, vests, singlets and underpants)                                  | 30% | 5 |
| 620791 | Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)                     | 30% | 5 |

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| 620792 | Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of man-made fibres (excl. knitted or crocheted, underpants, nightshirts and pyjamas)  | 30% | 5 |
| 620799 | Men's or boys' singlets and other vests, bathrobes and dressing gowns of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, underpants, nightshirts and pyjamas)  | 30% | 5 |
| 620811 | Women's or girls' slips and petticoats of man-made fibres (excl. knitted or crocheted and vests)  | 30% | 5 |
| 620819 | Women's or girls' slips and petticoats of textile materials (excl. man-made fibres, knitted or crocheted and vests)   | 30% | 5 |
| 620821 | Women's or girls' nightdresses and pyjamas of cotton (excl. knitted or crocheted, vests and negligés)   | 30% | 5 |
| 620822 | Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and negligés)  | 30% | 5 |
| 620829 | Women's or girls' nightdresses and pyjamas of textile materials (excl. cotton and man-made fibres, knitted or crocheted, vests and negligés)  | 30% | 5 |
| 620891 | Women's or girls' singlets and other vests, briefs, panties, negligés, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)  | 30% | 5 |
| 620892 | Women's or girls' singlets and other vests, briefs, panties, negligés, bathrobes, dressing gowns, housecoats and similar articles of man-made fibres (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)                                 | 30% | 5 |
| 620899 | Women's or girls' singlets and other vests, briefs, panties, negligés, bathrobes, dressing gowns, housecoats and similar articles of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles) | 30% | 5 |

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| 620910 | Babies' garments and clothing accessories of wool or fine animal hair (excl. knitted or crocheted and hats)  | 30% | 5 |
| 620920 | Babies' garments and clothing accessories of cotton (excl. knitted or crocheted and hats)  | 30% | 5 |
| 620930 | Babies' garments and clothing accessories of synthetic fibres (excl. knitted or crocheted and hats)  | 30% | 5 |
| 620990 | Babies' garments and clothing accessories of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, knitted or crocheted and hats)  | 30% | 5 |
| 621010 | Garments made-up of felt or nonwovens, whether or not impregnated, coated, covered or laminated (excl. babies' garments and clothing accessories)  | 30% | 5 |
| 621020 | Garments of the type described in subheading 6201,11 to 6201,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances   | 30% | 5 |
| 621030 | Garments of the type described in subheading 6202,11 to 6202,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances   | 30% | 5 |
| 621040 | Men's or boys' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6201,11 to 6201,19, and babies' garments and clothing accessories)    | 30% | 5 |
| 621050 | Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6202,11 to 6202,19, and babies' garments and clothing accessories) | 30% | 5 |
| 621111 | Men's or boys' swimwear (excl. knitted or crocheted)   | 30% | 5 |
| 621112 | Women's or girls' swimwear (excl. knitted or crocheted)  | 30% | 5 |
| 621120 | Ski suits (excl. knitted or crocheted)   | 30% | 5 |
| 621131 | Men's or boys' track suits and other garments, n.e.s. of wool or fine animal hair (excl. knitted or crocheted)   | 30% | 5 |

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| 621132 | Men's or boys' track suits and other garments, n.e.s. of cotton (excl. knitted or crocheted)  | 30% | 5 |
| 621133 | Men's or boys' track suits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)   | 30% | 3 |
| 621139 | Men's or boys' track suits and other garments, n.e.s. of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted)   | 30% | 3 |
| 621141 | Women's or girls' track suits and other garments, n.e.s. of wool or fine animal hair (excl. knitted or crocheted)   | 30% | 3 |
| 621142 | Women's or girls' track suits and other garments, n.e.s. of cotton (excl. knitted or crocheted)   | 30% | 5 |
| 621143 | Women's or girls' track suits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)  | 30% | 3 |
| 621149 | Women's or girls' track suits and other garments, n.e.s. of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted)  | 30% | 3 |
| 621210 | Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted  | 30% | 5 |
| 621220 | Girdles and panty-girdles of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)   | 30% | 5 |
| 621230 | Corselettes of all types of textile materials, whether or not elasticated, incl. knitted or crocheted   | 30% | 5 |
| 621290 | Corsets, braces, garters, suspenders and similar articles and parts thereof, incl. parts of brassieres, girdles, panty girdles and corselettes, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. complete brassieres, girdles, panty girdles and corselettes) | 30% | 5 |
| 621310 | Handkerchiefs of silk or silk waste, of which no side exceeds 60 cm (excl. knitted or crocheted)  | 30% | 5 |
| 621320 | Handkerchiefs of cotton, of which no side exceeds 60 cm (excl. knitted or crocheted)  | 30% | 5 |

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| 621390 | Handkerchiefs of textile materials, of which no side exceeds 60 cm (excl. of silk, silk waste or cotton, knitted or crocheted)   | 30% | 5 |
| 621410 | Shawls, scarves, mufflers, mantillas, veils and similar articles of silk or silk waste (excl. knitted or crocheted)  | 30% | 5 |
| 621420 | Shawls, scarves, mufflers, mantillas, veils and similar articles of wool or fine animal hair (excl. knitted or crocheted)  | 30% | 5 |
| 621430 | Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excl. knitted or crocheted)  | 30% | 5 |
| 621440 | Shawls, scarves, mufflers, mantillas, veils and similar articles of artificial fibres (excl. knitted or crocheted)   | 30% | 5 |
| 621490 | Shawls, scarves, mufflers, mantillas, veils and similar articles of textile materials (excl. of silk, silk waste, wool, fine animal hair or man-made fibres, knitted or crocheted) | 30% | 5 |
| 621510 | Ties, bow ties and cravats of silk or silk waste (excl. knitted or crocheted)  | 30% | 5 |
| 621520 | Ties, bow ties and cravats of man-made fibres (excl. knitted or crocheted)   | 30% | 5 |
| 621590 | Ties, bow ties and cravats of textile materials (excl. of silk, silk waste or man-made fibres, knitted or crocheted)   | 30% | 5 |
| 621600 | Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)   | 30% | 5 |
| 621710 | Made up clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)   | 30% | 5 |
| 621790 | Parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)  | 30% | 5 |
| 630110 | Electric blankets of all types of textile materials  | 30% | 5 |
| 630120 | Blankets and travelling rugs of wool or fine animal hair (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)                 | 30% | 5 |

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| 630130 | Blankets and travelling rugs of cotton (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)   | 30% | 5 |
| 630140 | Blankets and travelling rugs of synthetic fibres (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)   | 30% | 5 |
| 630190 | Blankets and travelling rugs of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404) | 30% | 5 |
| 630210 | Bed-linen, knitted or crocheted  | 30% | 5 |
| 630221 | Printed bed-linen of cotton (excl. knitted or crocheted)   | 30% | 5 |
| 630222 | Printed bed-linen of man-made fibres (excl. knitted or crocheted)  | 30% | 5 |
| 630229 | Printed bed-linen of textile materials (excl. cotton and man-made fibres, knitted or crocheted)  | 30% | 5 |
| 630231 | Bed-linen of cotton (excl. printed, knitted or crocheted)  | 30% | 5 |
| 630232 | Bed-linen of man-made fibres (excl. printed, knitted or crocheted)   | 30% | 5 |
| 630239 | Bed-linen of textile materials (excl. of cotton and man-made fibres, printed, knitted or crocheted)  | 30% | 5 |
| 630240 | Table linen, knitted or crocheted  | 30% | 5 |
| 630251 | Table linen of cotton (excl. knitted or crocheted)   | 30% | 5 |
| 630252 | Table linen of flax (excl. knitted or crocheted)   | 30% | 5 |
| 630253 | Table linen of man-made fibres (excl. knitted or crocheted)  | 30% | 5 |
| 630259 | Table linen of textile materials (excl. of cotton, flax or man-made fibres, knitted or crocheted)  | 30% | 5 |
| 630260 | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floor-cloths, polishing-cloths, dish-cloths and dusters)  | 30% | 5 |
| 630291 | Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floor-cloths, polishing-cloths, dish-cloths and dusters)   | 30% | 5 |

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| 630292 | Toilet linen and kitchen linen of flax (excl. floor-cloths, polishing-cloths, dish-cloths and dusters)  | 30% | 5 |
| 630293 | Toilet linen and kitchen linen of man-made fibres (excl. floor-cloths, polishing-cloths, dish-cloths and dusters)   | 30% | 5 |
| 630299 | Toilet linen and kitchen linen of textile materials (excl. of cotton, flax or man-made fibres, floor-cloths, polishing-cloths, dish-cloths and dusters)   | 30% | 5 |
| 630311 | Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton, knitted or crocheted (excl. awnings and sunblinds)  | 30% | 5 |
| 630312 | Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted or crocheted (excl. awnings and sunblinds)  | 30% | 5 |
| 630319 | Curtains, incl. drapes, and interior blinds, curtain or bed valances, knitted or crocheted (excl. of cotton or synthetic fibres, awnings and sunblinds)   | 30% | 5 |
| 630391 | Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)  | 30% | 5 |
| 630392 | Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. knitted or crocheted, awnings and sunblinds)  | 30% | 5 |
| 630399 | Curtains, incl. drapes, and interior blinds, curtain or bed valances of textile materials (excl. of cotton and synthetic fibres, knitted or crocheted, awnings and sunblinds)   | 30% | 5 |
| 630411 | Knitted or crocheted bedspreads (excl. bed-linen, quilts and eiderdowns)  | 30% | 5 |
| 630419 | Bedspreads of all types of textile materials (excl. knitted or crocheted, bed-linen, quilts and eiderdowns)   | 30% | 5 |
| 630491 | Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bed-linen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404) | 30% | 5 |

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| 630492 | Articles for interior furnishing, of cotton (excl. knitted or crocheted, blankets and travelling rugs, bed-linen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)   | 30% | 5 |
| 630493 | Articles for interior furnishing, of synthetic fibres (excl. knitted or crocheted, blankets and travelling rugs, bed-linen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)                                 | 30% | 5 |
| 630499 | Articles for interior furnishing, of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, blankets and travelling rugs, bed-linen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404) | 30% | 5 |
| 630510 | Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303   | 10% | 2 |
| 630520 | Sacks and bags, for the packing of goods, of cotton  | 10% | 5 |
| 630532 | Flexible intermediate bulk containers, for the packing of goods, of synthetic or man-made textile materials  | 10% | 5 |
| 630533 | Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. flexible intermediate bulk containers)   | 10% | 5 |
| 630539 | Sacks and bags, for the packing of goods, of synthetic or man-made textile materials (excl. of polyethylene or polypropylene strip or the like, and flexible intermediate bulk containers)   | 10% | 5 |
| 630590 | Sacks and bags, for the packing of goods, of textile materials (excl. man-made, cotton, jute or other textile bast fibres of heading 5303)   | 10% | 5 |
| 630611 | Tarpaulins, awnings and sunblinds of cotton (excl. flat covers of light fabrics made-up as tarpaulins)   | 30% | 5 |
| 630612 | Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made-up as tarpaulins)   | 30% | 5 |
| 630619 | Tarpaulins, awnings and sunblinds of textile materials (excl. cotton or synthetic fibres and flat covers of light fabrics made-up as tarpaulins)   | 30% | 5 |
| 630621 | Tents of cotton (excl. fly sheets)   | 30% | 5 |



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| 630622 | Tents of synthetic fibres (excl. fly sheets)  | 30% | 5 |
| 630629 | Tents of textile materials (excl. cotton or synthetic fibres and fly sheets)  | 30% | 5 |
| 630631 | Sails for boats, sailboards or landcraft, of synthetic fibres   | 30% | 3 |
| 630639 | Sails for boats, sailboards or landcraft, of textile materials (excl. synthetic fibres)   | 30% | 3 |
| 630641 | Pneumatic mattresses of cotton  | 30% | 3 |
| 630649 | Pneumatic mattresses of textile materials (excl. cotton)  | 30% | 5 |
| 630691 | Camping goods of cotton (excl. tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)  | 30% | 3 |
| 630699 | Camping goods of textile materials (excl. of cotton, tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)  | 30% | 3 |
| 630710 | Floor-cloths, dish-cloths, dusters and similar cleaning cloths, of all types of textile materials   | 30% | 3 |
| 630720 | Life-jackets and life-belts, of all types of textile materials  | 30% | 3 |
| 630790 | Made up articles of textile materials, incl. dress patterns, n.e.s.   | 30% | 3 |
| 630800 | 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 (excl. sets for making up into articles of clothing)  | 30% | 3 |
| 630900 | Worn clothing and clothing accessories, blankets and travelling rugs, household linen and articles for interior furnishing, of all types of textile materials, incl. all types of footwear and headgear, showing signs of appreciable wear and presented in bulk or in bales, sacks or similar packings (excl. carpets, other floor coverings and tapestries) | 30% | 5 |

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| 631010 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles thereof, of textile materials, sorted   | 30% | 3 |
| 631090 | Used or new rags, scrap twine, cordage, rope and cables and worn out articles thereof, of textile materials (excl. sorted)  | 30% | 3 |
| 640110 | Waterproof footwear incorporating a protective metal toecap, 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 (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)                                   | 30% | 3 |
| 640191 | Waterproof footwear covering the knee, 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 (excl. incorporating a protective metal toecap, skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)                | 30% | 3 |
| 640192 | Waterproof footwear covering the ankle, but not the knee, 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 (excl. incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear)    | 30% | 3 |
| 640199 | Waterproof footwear covering neither the ankle nor the knee, 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 (excl. incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached, and toy footwear) | 30% | 3 |
| 640212 | Ski-boots, cross-country ski footwear and snowboard boots, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)  | 30% | 3 |
| 640219 | Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)  | 30% | 3 |
| 640220 | Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)  | 30% | 3 |

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| 640230 | Footwear, incorporating a protective metal toecap, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear and orthopaedic footwear)   | 30% | 3 |
| 640291 | Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. incorporating a protective metal toecap, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)  | 30% | 3 |
| 640299 | Footwear with outer soles and uppers of rubber or plastics (excl. covering the ankle or with upper straps or thongs assembled to the sole by means of plugs, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)  | 30% | 3 |
| 640312 | Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather  | 30% | 3 |
| 640319 | Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)  | 30% | 3 |
| 640320 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe  | 30% | 5 |
| 640330 | Footwear with leather uppers, made on a base or platform of wood, with neither an inner sole nor a protective metal toecap   | 30% | 3 |
| 640340 | Footwear, incorporating a protective metal toecap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. sports footwear and orthopaedic footwear)   | 30% | 5 |
| 640351 | Footwear with outer soles and uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)  | 30% | 3 |
| 640359 | Footwear with outer soles and uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, with uppers which consist of leather straps across the instep and around the big toe, sports footwear, orthopaedic footwear, and toy footwear) | 30% | 5 |

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| 640391 | Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)  | 30% | 3 |
| 640399 | Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, made on a base or platform of wood, without in-soles, sports footwear, orthopaedic footwear and toy footwear)  | 30% | 5 |
| 640411 | Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials   | 30% | 3 |
| 640419 | Footwear with outer soles of rubber or plastics and uppers of textile materials (excl. sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, and toy footwear)   | 30% | 3 |
| 640420 | Footwear with outer soles of leather or composition leather and uppers of textile materials (excl. toy footwear)  | 30% | 5 |
| 640510 | Footwear with uppers of leather or composition leather (excl. with outer soles of rubber, plastics, leather or composition leather and uppers of leather, orthopaedic footwear and toy footwear)  | 30% | 5 |
| 640520 | Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, orthopaedic footwear and toy footwear)   | 30% | 5 |
| 640590 | Footwear with outer soles of rubber or plastics, with uppers other than rubber, plastics, leather or textile materials; footwear with outer soles of leather or composition leather, with uppers other than leather or textile materials; footwear with outer soles of wood, cork, paperboard, furskin, felt, straw, loofah, etc., with uppers other than leather, composition leather or textile materials, n.e.s. | 30% | 5 |
| 640610 | Uppers and parts thereof (excl. stiffeners and general parts made of asbestos)  | 20% | 2 |

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| 640620 | Outer soles and heels, of rubber or plastics   | 20% | 2 |
| 640691 | Parts of footwear, of wood   | 20% | 2 |
| 640699 | Parts of footwear (excl. outer soles and heels of rubber or plastics, uppers and parts thereof, and general parts made of wood or asbestos)  | 20% | 2 |
| 650100 | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons, incl. slit manchons, of felt   | 30% | 3 |
| 650200 | Hat-shapes, plaited or made by assembling strips of any material (excl. blocked to shape, with made brims, lined, or trimmed)  | 30% | 3 |
| 650300 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed (excl. made by assembling strips or pieces of felt, and toy and carnival headgear)                             | 30% | 3 |
| 650400 | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)   | 30% | 3 |
| 650510 | Hair-nets of any material, whether or not lined or trimmed   | 30% | 3 |
| 650590 | Hats and other headgear, knitted or crocheted, or made-up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed (excl. hair-nets, headgear for animals, and toy and fancy-dress headgear) | 30% | 5 |
| 650610 | Safety headgear, whether or not lined or trimmed   | 30% | 3 |
| 650691 | Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)  | 30% | 3 |
| 650692 | Headgear of furskin, whether or not lined or trimmed (excl. toy and carnival headgear)   | 30% | 3 |
| 650699 | Headgear, whether or not lined or trimmed, n.e.s.  | 30% | 3 |

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| 650700 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. head-bands used by sportsmen as sweatbands, knitted or crocheted)  | 30% | 3 |
| 660110 | Garden or similar umbrellas (excl. beach tents)  | 30% | 3 |
| 660191 | Umbrellas having a telescopic shaft (excl. toy umbrellas)  | 30% | 5 |
| 660199 | Umbrellas and sun umbrellas, incl. walking-stick umbrellas (excl. umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)   | 30% | 3 |
| 660200 | Walking-sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking-sticks, crutches, firearm-sticks and sports sticks)   | 30% | 3 |
| 660310 | Handles and knobs for umbrellas and sun umbrellas of heading 6601 or for walking-sticks, seat-sticks, whips, riding-crops and the like of heading 6602   | 30% | 3 |
| 660320 | Umbrella frames, incl. frames mounted on shafts "sticks", for umbrellas and sun umbrellas of heading 6601  | 30% | 3 |
| 660390 | Parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking-sticks, seat-sticks, whips, riding-crops and the like of heading 6602 (excl. handles and knobs, and umbrella frames, incl. frames mounted on shafts "sticks")  | 30% | 2 |
| 670100 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors' pieces) | 30% | 3 |
| 670210 | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics  | 30% | 3 |
| 670290 | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods (excl. of plastics)   | 30% | 3 |

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| 670300 | Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed)   | 30% | 3 |
| 670411 | Complete wigs of synthetic textile materials   | 30% | 3 |
| 670419 | False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs)  | 30% | 3 |
| 670420 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.   | 30% | 3 |
| 670490 | Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)   | 30% | 3 |
| 680100 | Setts, curbstones and flagstones, of natural stone (excl. slate)   | 30% | 5 |
| 680210 | Tiles, cubes and other processed articles of natural stone, incl. slate, for mosaics and the like, whether or not rectangular or square, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm; artificially coloured granules, chippings and powder of natural stone, incl. slate                                      | 30% | 3 |
| 680221 | Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones, subheading 6801,00)                                      | 30% | 5 |
| 680222 | Calcareous stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine and alabaster, with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones, subheading 6801,00)                | 30% | 3 |
| 680223 | Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones, subheading 6801,00)   | 30% | 3 |
| 680229 | Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. calcareous stone, granite and slate, with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones, subheading 6801,00) | 30% | 3 |

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| 680291 | Marble, travertine and alabaster, in any form, polished, carved or otherwise processed (excl. tiles, cubes and similar articles of subheading 6802,10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones, subheading 6801,00)   | 30% | 5 |
| 680292 | Calcareous stone, in any form, polished, carved or otherwise processed (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802,10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)  | 30% | 3 |
| 680293 | Granite, in any form, polished, carved or otherwise processed (excl. tiles, cubes and similar articles of subheading 6802,10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)   | 30% | 3 |
| 680299 | Monumental or building stone, in any form, polished, carved or otherwise processed (excl. calcareous stone, granite and slate, tiles, cubes and similar articles of subheading 6802,10, articles of fused basalt, articles of natural steatite, ceramically calcined, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones) | 30% | 3 |
| 680300 | Worked slate and articles of slate or of agglomerated slate (excl. slate granules, chippings and powder, mosaic cubes and the like, slate pencils, and ready-to-use slates or boards with writing or drawing surfaces)  | 30% | 3 |
| 680410 | Millstones and grindstones, without frameworks, for milling, grinding or pulping  | 10% | 1 |
| 680421 | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated synthetic or natural diamond (excl. hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)  | 10% | 1 |
| 680422 | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated abrasives or ceramics (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)   | 10% | 1 |
| 680423 | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of natural stone (excl. of agglomerated natural abrasives or ceramics, perfumed pumice stones, hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)   | 10% | 1 |



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| 680430 | Hand sharpening or polishing stones  | 10% | 1 |
| 680510 | Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, sewn or otherwise made-up   | 10% | 1 |
| 680520 | Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, sewn or otherwise made-up  | 10% | 1 |
| 680530 | Natural or artificial abrasive powder or grain, on a base of materials other than woven textile fabric only or paper or paperboard only, whether or not cut to shape, sewn or otherwise made-up  | 10% | 1 |
| 680610 | Slag wool, rock wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls  | 30% | 2 |
| 680620 | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, incl. intermixtures thereof  | 30% | 2 |
| 680690 | Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag wool, rock wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos, and ceramic products) | 30% | 2 |
| 680710 | Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch, in rolls  | 30% | 3 |
| 680790 | Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch (excl. in rolls)   | 30% | 3 |
| 680800 | 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 (excl. articles of asbestos-cement, cellulose fibre-cement or the like)   | 30% | 3 |
| 680911 | Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster, faced or reinforced with paper or paperboard only (excl. ornamented, and plaster articles for heat-insulation, sound-insulation or sound absorption)  | 30% | 3 |
| 680919 | Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster (excl. ornamented, faced or reinforced with paper or paperboard only, and plaster articles for heat-insulation, sound-insulation or sound absorption)  | 30% | 3 |

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| 680990 | Articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale, plaster splints for the treatment of fractures, lightweight plaster building boards or articles for heat-insulation, sound-insulation or sound absorption, anatomic and other models for demonstration purposes, and non-ornamented boards, sheets, panels, tiles and similar articles) | 30% | 3 |
| 681011 | Building blocks and bricks of cement, concrete or artificial stone, whether or not reinforced  | 30% | 3 |
| 681019 | Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)   | 30% | 5 |
| 681091 | Prefabricated structural components for building or civil engineering of cement, concrete or artificial stone, whether or not reinforced   | 30% | 3 |
| 681099 | Articles of cement, concrete or artificial stone, whether or not reinforced (excl. prefabricated structural components for building or civil engineering, tiles, paving, bricks and the like)  | 30% | 3 |
| 681110 | Corrugated sheets of asbestos-cement, cellulose fibre-cement or the like   | 30% | 5 |
| 681120 | Sheets, panels, paving, tiles and similar articles, of asbestos-cement, cellulose fibre-cement or the like (excl. corrugated sheets)   | 30% | 5 |
| 681130 | Tubes, pipes and tube or pipe fittings of asbestos-cement, cellulose fibre-cement or the like  | 30% | 5 |
| 681190 | Articles of asbestos-cement, cellulose fibre-cement or the like (excl. tubes, pipes and tube or pipe fittings, corrugated and other sheets, panels, paving, tiles and similar articles)  | 30% | 5 |
| 681250 | Clothing, clothing accessories, footwear and headgear of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate   | 10% | 3 |
| 681260 | Paper, millboard and felt of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. containing < 35% by weight of asbestos)  | 10% | 5 |
| 681270 | Compressed asbestos fibre jointing, in sheets or rolls   | 10% | 5 |

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| 681290 | 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, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. compressed asbestos fibre jointing, in sheets or rolls; paper, millboard and felt; clothing, clothing accessories, footwear and headgear; friction material with a basis of asbestos; articles of asbestos-cement) | 10% | 5 |
| 681310 | Brake linings and pads with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials  | 30% | 3 |
| 681390 | Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of asbestos, other mineral substances or cellulose, whether or not combined with textile or other materials (excl. brake linings and pads)  | 30% | 3 |
| 681410 | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials, in rolls or merely cut into square or rectangular shapes   | 30% | 3 |
| 681490 | Worked mica and articles of mica (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, mica in the form of Christmas tree decorations, and plates, sheets and strips of agglomerated or reconstituted mica, whether or not on supports)   | 10% | 1 |
| 681510 | Articles of graphite or other carbon, incl. carbon fibres, for non-electrical purposes   | 30% | 3 |
| 681520 | Articles of peat (excl. textile products from peat fibres)   | 30% | 3 |
| 681591 | Articles of stone or other mineral substances, n.e.s. containing magnesite, dolomite or chromite   | 30% | 3 |
| 681599 | Articles of stone or other mineral substances, n.e.s. (excl. containing magnesite, dolomite or chromite and articles of graphite or other carbon)  | 30% | 3 |
| 690100 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals, e.g. kieselguhr, tripolite or diatomite, or of similar siliceous earths   | 30% | 3 |

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| 690210 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>  | 30% | 3 |
| 690220 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 50% alumina, silica or a mixture or compound of these products (excl. those of siliceous fossil meals or similar siliceous earths)   | 10% | 2 |
| 690290 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods (excl. containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> , containing, by weight, > 50% alumina, silica or a mixture or compound of these products and those of siliceous fossil meals or similar siliceous earths)    | 10% | 2 |
| 690310 | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, > 50% graphite, other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)  | 10% | 2 |
| 690320 | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing > 50% alumina, or a compound of alumina and silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)   | 10% | 2 |
| 690390 | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods (excl. those of siliceous fossil meals or similar siliceous earths, those of heading 6902, containing > 50% carbon or containing > 50% by weight of alumina [Al <sub>2</sub> O <sub>3</sub> ] or a mixture or compound of alumina and silica [SiO <sub>2</sub> ]) | 10% | 2 |
| 690410 | Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)   | 30% | 3 |
| 690490 | Ceramic flooring blocks, support or filler tiles and the like (excl. those of siliceous fossil meals or similar siliceous earths, refractory bricks of heading 6902, and flags and pavings, hearth and wall tiles of heading 6907 and 6908, and building bricks)   | 30% | 3 |
| 690510 | Roofing tiles  | 30% | 5 |

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| 690590 | Ceramic chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic constructional components, pipes and other components for drainage and similar purposes, and roofing tiles) | 30% | 5 |
| 690600 | Ceramic pipes, conduits, guttering and pipe fittings (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, chimney liners, pipes specifically manufactured for laboratories, insulating tubing and fittings and other piping for electrotechnical purposes)            | 30% | 3 |
| 690710 | Unglazed ceramic tiles, cubes and similar articles, for mosaics, whether or not square or rectangular, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm, whether or not on a backing   | 30% | 3 |
| 690790 | Unglazed ceramic flags and paving, hearth or wall tiles (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, tiles made into stands, ornamental articles and tiles specifically manufactured for stoves)  | 30% | 3 |
| 690810 | Glazed ceramic tiles, cubes and similar articles, for mosaics, whether or not square or rectangular, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm, whether or not on a backing   | 30% | 3 |
| 690890 | Glazed ceramic flags and paving, hearth or wall tiles (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, tiles made into stands, ornamental articles and tiles specifically manufactured for stoves)  | 30% | 3 |
| 690911 | Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china (excl. refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)  | 30% | 3 |
| 690912 | Ceramic articles having a hardness equivalent to 9 or more on the Mohs scale, for chemical or other technical uses (excl. of porcelain or china, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)  | 30% | 3 |

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| 690919 | Ceramic wares for chemical or other technical uses (excl. of porcelain or china, articles having a hardness equivalent to 9 or more on the Mohs scale, millstones, polishing stones, grindstones and the like of heading 6804, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)  | 30% | 3 |
| 690990 | 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 (excl. general-purpose storage vessels for laboratories, containers for shops and household articles)   | 30% | 3 |
| 691010 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures of porcelain or china (excl. soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)  | 30% | 3 |
| 691090 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. of porcelain or china, soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)   | 30% | 3 |
| 691110 | Tableware and kitchenware, of porcelain or china (excl. ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)   | 30% | 3 |
| 691190 | Household and toilet articles, of porcelain or china (excl. tableware and kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)                                 | 30% | 3 |
| 691200 | Tableware, kitchenware, other household articles and toilet articles, of ceramics other than porcelain or china (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal) | 30% | 3 |
| 691310 | Statuettes and other ornamental articles of porcelain or china, n.e.s.   | 30% | 3 |
| 691390 | Statuettes and other ornamental ceramic articles, n.e.s. (excl. of porcelain or china)   | 30% | 3 |

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| 691410 | Ceramic articles of porcelain or china, n.e.s.  | 30% | 3 |
| 691490 | Ceramic articles, n.e.s. (excl. of porcelain or china)  | 30% | 3 |
| 700100 | Cullet and other waste and scrap of glass; glass in the mass (excl. glass in the form of powder, granules or flakes)  | 10% | 2 |
| 700210 | Glass in balls, unworked (excl. glass microspheres $\leq 1$ mm in diameter, glass balls of the nature of a toy)   | 30% | 3 |
| 700220 | Rods of glass, unworked   | 30% | 3 |
| 700231 | Tubes of fused quartz or other fused silica, unworked   | 30% | 3 |
| 700232 | Tubes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C, unworked   | 30% | 3 |
| 700239 | Tubes of glass, unworked (excl. tubes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica) | 30% | 3 |
| 700312 | Cast glass and rolled glass, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked           | 30% | 3 |
| 700319 | Cast glass and rolled glass, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer)  | 30% | 3 |
| 700320 | Cast glass and rolled glass, in wired sheets, whether or not with absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 30% | 3 |
| 700330 | Profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 30% | 3 |
| 700420 | Sheets of glass, drawn or blown, coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked                             | 30% | 3 |
| 700490 | Sheets of glass, drawn or blown, but not otherwise worked (excl. glass coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer)                | 30% | 3 |
| 700510 | Float glass and surface ground or polished glass, in sheets, having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (excl. wired glass)  | 30% | 3 |

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| 700521 | Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)   | 30% | 3 |
| 700529 | Float glass and surface ground and polished glass, in sheets, but not otherwise worked (excl. wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)                                 | 30% | 3 |
| 700530 | Float glass and surface ground and polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, wired, but not otherwise worked   | 30% | 3 |
| 700600 | Sheets or profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, bent, edge-worked, engraved, enamelled or otherwise worked, but not framed or fitted with other materials (excl. safety glass, multiple-walled insulating units of glass, glass in the form of a mirror) | 30% | 3 |
| 700711 | Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles   | 10% | 2 |
| 700719 | Toughened "tempered" safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)   | 10% | 2 |
| 700721 | Laminated safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles (excl. multiple-walled insulating units of glass)  | 10% | 2 |
| 700729 | Laminated safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels or other vehicles, multiple-walled insulating units)  | 10% | 2 |
| 700800 | Multiple-walled insulating units of glass   | 30% | 3 |
| 700910 | Rear-view mirrors, whether or not framed, for vehicles  | 30% | 3 |
| 700991 | Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)  | 30% | 3 |



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| 700992 | Glass mirrors, framed (excl. rear-view mirrors for vehicles, optical mirrors, optically processed, and mirrors of an age of > 100 years)  | 30% | 3 |
| 701010 | Glass ampoules  | 10% | 2 |
| 701020 | Stoppers, lids and other closures, of glass   | 10% | 2 |
| 701090 | Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of goods, and preserving jars, of glass (excl. ampoules, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers) | 10% | 2 |
| 701110 | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lighting  | 30% | 3 |
| 701120 | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for cathode-ray tubes  | 30% | 3 |
| 701190 | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lamps and the like (excl. cathode-ray tubes and for electric lighting)  | 30% | 3 |
| 701200 | Glass inners for vacuum flasks or for other vacuum vessels  | 30% | 3 |
| 701310 | Glassware of glass-ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, cooking hobs, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)                                    | 30% | 3 |
| 701321 | Drinking glasses of lead crystal  | 30% | 3 |
| 701329 | Drinking glasses (excl. glasses of glass-ceramics or of lead crystal)   | 30% | 3 |
| 701331 | Glassware of lead crystal, of a kind used for table or kitchen purposes (excl. articles of heading 7018, drinking glasses, glass preserving jars "sterilizing jars", vacuum flasks and other vacuum vessels)  | 30% | 3 |

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| 701332 | Glassware for table or kitchen purposes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C (excl. glassware of glass-ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilizing jars", vacuum flasks and other vacuum vessels) | 30% | 3 |
| 701339 | Glassware for table or kitchen purposes (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C, glassware of glass-ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilizing jars", vacuum flasks and other vacuum vessels)   | 30% | 3 |
| 701391 | Glassware, of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of a kind used for table or kitchen purposes, glassware of glass-ceramics or lead crystal, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)  | 30% | 3 |
| 701399 | Glassware of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of lead crystal or of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)  | 30% | 3 |
| 701400 | Signalling glassware and optical elements of glass, not optically worked (excl. clock or watch glasses, glasses for non-corrective or corrective spectacles, incl. hollow glass spheres and their segments, for the manufacture of such glasses, microspheres, loose, lighting fittings and parts thereof)  | 30% | 3 |
| 701510 | Glasses for corrective spectacles, curved, bent, hollowed or the like, but not optically worked (excl. flat glass for such purposes)  | 5%  | 1 |
| 701590 | Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, but not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses incl. glasses for corrective spectacles (excl. flat glass for such purposes and glasses for corrective spectacles)          | 30% | 3 |
| 701610 | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes (excl. finished panels and other finished decorative motifs, made from glass cubes for mosaics)   | 30% | 3 |

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| 701690 | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, for building or construction purposes (excl. laminated safety glass and multiple-walled insulating units of glass); leaded lights and the like, multicellular or foam glass in blocks, panels, plates, shells or similar forms (excl. glass cubes and other glass smallwares for mosaics or similar decorative purposes) | 30% | 3 |
| 701710 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica (excl. containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 10% | 1 |
| 701720 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C (excl. glass of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 10% | 1 |
| 701790 | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 10% | 1 |
| 701810 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof (excl. imitation jewellery); glass eyes (excl. prosthetic articles); statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery); glass microspheres with a diameter of $\leq 1$ mm  | 30% | 3 |
| 701820 | Glass microspheres $\leq 1$ mm in diameter  | 30% | 3 |
| 701890 | Glass eyes (excl. prosthetic articles); articles of glass beads, or of imitation pearls, imitation precious or semi-precious stones, statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery)  | 30% | 3 |
| 701911 | Glass fibre threads "chopped strands", cut into lengths $\leq 50$ mm  | 10% | 2 |
| 701912 | Rovings of glass fibres   | 10% | 2 |

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| 701919 | Glass staple fibres, yarn of glass fibres and filaments (excl. yarn in chopped strands of a length of $\leq 50$ mm, and rovings)  | 10% | 1 |
| 701931 | Mats of irregularly laminated glass fibres  | 10% | 1 |
| 701932 | Thin sheets "voiles" of irregularly laminated glass fibres  | 10% | 1 |
| 701939 | Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")   | 10% | 3 |
| 701940 | Woven fabrics of glass fibres made from rovings   | 10% | 3 |
| 701951 | Woven fabrics, incl. narrow fabrics, of glass, of a width of $\leq 30$ cm (excl. rovings)   | 30% | 5 |
| 701952 | Woven fabrics, incl. narrow fabrics, of glass filaments, of width of $> 30$ cm, plain weave, weighing $< 250$ g/m <sup>2</sup> , made of yarn of a linear density of $\leq 136$ tex per single yarn (excl. fabrics made from rovings)   | 30% | 3 |
| 701959 | Woven fabrics, incl. narrow fabrics, of glass fibres, of a width of $> 30$ cm (excl. plain weave, weighing $< 250$ g/m <sup>2</sup> , of a linear density of $\leq 136$ tex per single yarn, and fabrics made from rovings)   | 30% | 3 |
| 701990 | Glass fibres, incl. glass wool, and articles thereof (excl. staple fibres, rovings, yarn, chopped strands, woven fabrics, incl. narrow fabrics, thin sheets "voiles", webs, mats, mattresses and boards and similar nonwoven products, mineral wool and articles thereof, electrical insulators or parts thereof, optical fibres, fibre bundles or cable, brushes of glass fibres, and dolls' wigs) | 10% | 3 |
| 702000 | Articles of glass, n.e.s.   | 30% | 3 |
| 710110 | Pearls, natural, whether or not worked or graded, but not strung, mounted or set, natural pearls, temporarily strung for convenience of transport (excl. mother-of-pearl)   | 30% | 3 |
| 710121 | Cultured pearls, unworked, whether or not graded  | 30% | 3 |
| 710122 | Cultured pearls, worked, whether or not graded, but not strung, mounted or set, worked cultured pearls, temporarily strung for convenience of transport   | 30% | 3 |
| 710210 | Diamonds, unsorted  | 30% | 3 |
| 710221 | Industrial diamonds unworked or simply sawn, cleaved or bruted  | 30% | 3 |

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| 710229 | Industrial diamonds, worked, but not mounted or set (excl. unmounted stones for pick-up styluses, stones suitable for use as parts of meters, measuring instruments or other articles of chapter 90)  | 30% | 3 |
| 710231 | Non-industrial diamonds unworked or simply sawn, cleaved or bruted (excl. industrial diamonds)  | 30% | 3 |
| 710239 | Diamonds, worked, but not mounted or set (excl. industrial diamonds)  | 30% | 3 |
| 710310 | Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped, whether or not graded (excl. diamonds and imitation precious stones and semi-precious stones)  | 30% | 3 |
| 710391 | Rubies, sapphires and emeralds, worked, whether or not graded, but not strung, mounted or set, rubies, sapphires and emeralds, worked, ungraded, temporarily strung for convenience of transport (excl. rubies, sapphires and emeralds, simply sawn or roughly shaped, imitation precious stones and semi-precious stones)  | 30% | 3 |
| 710399 | Precious and semi-precious stones, worked, whether or not graded, but not strung, mounted or set, precious and semi-precious stones, worked, ungraded, temporarily strung for convenience of transport (excl. precious and semi-precious stones, simply sawn or roughly shaped, diamonds, rubies, sapphires and emeralds, imitation precious stones and semi-precious stones) | 30% | 3 |
| 710410 | Quartz, piezo-electric, of synthetic or reconstructed stone whether or not worked or graded, but not mounted or set   | 30% | 3 |
| 710420 | Precious and semi-precious stones, synthetic or reconstructed, unworked or simply sawn or roughly shaped, whether or not graded (excl. piezo-electric quartz)   | 30% | 3 |
| 710490 | Precious and semi-precious stones, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (excl. stones simply sawn or roughly shaped, piezo-electric quartz)  | 30% | 3 |
| 710510 | Dust and powder of diamonds, incl. synthetic diamonds   | 30% | 3 |
| 710590 | Dust and powder of natural or synthetic precious or semi-precious stones (excl. dust and powder of diamonds)  | 30% | 3 |
| 710610 | Powder of silver, incl. silver plated with gold or platinum   | 30% | 3 |

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| 710691 | Silver, incl. silver plated with gold or platinum, unwrought (excl. silver in powder form)              | 30% | 3 |
| 710692 | Silver, incl. silver plated with gold or platinum, semi-manufactured                                    | 30% | 3 |
| 710700 | Base metals clad with silver, not further worked than semi-manufactured                                 | 30% | 3 |
| 710811 | Gold, incl. gold plated with platinum, for non-monetary purposes  | 30% | 3 |
| 710812 | Gold, incl. gold plated with platinum, unwrought, for non-monetary purposes (excl. gold in powder form) | 30% | 3 |
| 710813 | Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes            | 30% | 5 |
| 710820 | Monetary gold   | 30% | 3 |
| 710900 | Base metals or silver, clad with gold, not further worked than semi-manufactured                        | 30% | 3 |
| 711011 | Platinum, unwrought or in powder form   | 30% | 3 |
| 711019 | Platinum, in semi-manufactured forms  | 30% | 3 |
| 711021 | Palladium, unwrought or in powder form  | 30% | 3 |
| 711029 | Palladium in semi-manufactured forms  | 30% | 3 |
| 711031 | Rhodium, unwrought or in powder form  | 30% | 3 |
| 711039 | Rhodium in semi-manufactured forms  | 30% | 3 |
| 711041 | Iridium, osmium and ruthenium, unwrought or in powder form  | 30% | 3 |
| 711049 | Iridium, osmium and ruthenium, in semi-manufactured forms   | 30% | 3 |
| 711100 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured              | 30% | 3 |
| 711230 | Ash containing precious metal or precious metal compounds   | 30% | 3 |

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| 711291 | Waste and scrap of gold, incl. metal clad with gold, and other waste and scrap containing gold or gold compounds, of a kind used principally for the recovery of precious metal (excl. ash containing gold or gold compounds, waste and scrap of gold melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)                             | 30% | 3 |
| 711292 | Waste and scrap of platinum, incl. metal clad with platinum, and other waste and scrap containing platinum or platinum compounds, of a kind used principally for the recovery of precious metal (excl. ash containing platinum or platinum compounds, waste and scrap of platinum melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals) | 30% | 3 |
| 711299 | Waste and scrap of silver, incl. metal clad with silver, and other waste and scrap containing silver or silver compounds, of a kind used principally for the recovery of precious metal (excl. ash, and waste and scrap of precious metals melted down into unworked blocks, ingots or similar forms)   | 30% | 3 |
| 711311 | Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal (excl. articles > 100 years old)  | 30% | 5 |
| 711319 | Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)  | 30% | 5 |
| 711320 | Articles of jewellery and parts thereof, of base metal clad with precious metal (excl. articles > 100 years old)  | 30% | 5 |
| 711411 | Articles of goldsmiths' or silversmiths' wares or parts thereof, of silver, whether or not plated or clad with other precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)   | 30% | 5 |
| 711419 | Articles of goldsmiths' or silversmiths' wares or parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)   | 30% | 5 |

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| 711420 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques) | 30% | 5 |
| 711510 | Catalysts in the form of wire cloth or grill, of platinum   | 30% | 3 |
| 711590 | Articles of precious metal or of metal clad with precious metal, n.e.s.   | 30% | 5 |
| 711610 | Articles of natural or cultured pearls, n.e.s.  | 30% | 5 |
| 711620 | Articles of precious or semi-precious stones "natural, synthetic or reconstructed", n.e.s.  | 30% | 5 |
| 711711 | Cuff-links and studs, of base metal, whether or not clad with silver, gold or platinum  | 30% | 5 |
| 711719 | Imitation jewellery, of base metal, whether or not plated with precious metal (excl. cuff-links and studs)  | 30% | 5 |
| 711790 | Imitation jewellery (excl. jewellery, of base metal, whether or not clad with silver, gold or platinum)   | 30% | 5 |
| 711810 | Coin (excl. legal tender, gold coins, medals, jewellery made from coins, collectors' items of numismatic value, waste and scrap)  | 30% | 3 |
| 711890 | Coin of legal tender  | 30% | 3 |
| 720110 | Non-alloy pig iron in pigs, blocks or other primary forms, containing, by weight, $\leq 0,5\%$ of phosphorous "ECSC"  | 10% | 1 |
| 720120 | Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight $\geq 0,5\%$ phosphorus "ECSC"  | 10% | 1 |
| 720150 | Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms "ECSC"  | 10% | 1 |
| 720211 | Ferro-manganese, containing by weight $> 2\%$ of carbon "ECSC"  | 10% | 1 |
| 720219 | Ferro-manganese, containing by weight $\leq 2\%$ carbon   | 10% | 1 |
| 720221 | Ferro-silicon, containing by weight $> 55\%$ of silicon   | 10% | 1 |



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| 720229 | Ferro-silicon, containing by weight $\leq$ 55% silicon   | 10% | 1 |
| 720230 | Ferro-silico-manganese   | 10% | 1 |
| 720241 | Ferro-chromium, containing by weight $>$ 4% of carbon  | 10% | 1 |
| 720249 | Ferro-chromium, containing by weight $\leq$ 4% of carbon   | 10% | 1 |
| 720250 | Ferro-silico-chromium  | 10% | 1 |
| 720260 | Ferro-nickel   | 10% | 1 |
| 720270 | Ferro-molybdenum   | 10% | 1 |
| 720280 | Ferro-tungsten and ferro-silico-tungsten   | 10% | 1 |
| 720291 | Ferro-titanium and ferro-silico-titanium   | 10% | 1 |
| 720292 | Ferro-vanadium   | 10% | 1 |
| 720293 | Ferro-niobium  | 10% | 1 |
| 720299 | Ferro-alloys (excl. ferro-manganese, ferro-silicon, ferro-silico-manganese, ferro-chromium, ferro-silico-chromium, ferro-nickel, ferro-molybdenum, ferro-tungsten, ferro-silico-tungsten, ferro-titanium, ferro-silico-titanium, ferro-vanadium and ferro-niobium) | 10% | 1 |
| 720310 | Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms "ECSC"   | 10% | 2 |
| 720390 | Spongy ferrous products, obtained from molten pig iron by atomization, iron of a purity of $\geq$ 99,94%, in lumps, pellets or similar forms "ECSC"  | 10% | 2 |
| 720410 | Waste and scrap, of cast iron "ECSC" (excl. radioactive)   | 10% | 2 |
| 720421 | Waste and scrap of stainless steel "ECSC" (excl. radioactive, and waste and scrap of batteries and electric accumulators)  | 10% | 2 |
| 720429 | Waste and scrap of alloy steel "ECSC" (excl. stainless steel, and waste and scrap, radioactive, or waste and scrap from batteries and electric accumulators)   | 10% | 2 |
| 720430 | Waste and scrap of tinned iron or steel "ECSC" (excl. radioactive, and waste and scrap of batteries and electric accumulators)   | 10% | 2 |

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| 720441 | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings of iron or steel, whether or not in bundles "ECSC" (excl. those of cast iron, alloy steel or tinned iron or steel)  | 10% | 2 |
| 720449 | Waste and scrap of iron or steel "ECSC" (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators) | 10% | 2 |
| 720450 | Remelting scrap ingots of iron or steel (excl. products whose chemical composition conforms to the definitions of pig iron, spiegeleisen, or ferro-alloys)  | 10% | 2 |
| 720510 | Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)  | 10% | 1 |
| 720521 | Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")   | 10% | 1 |
| 720529 | Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")   | 10% | 1 |
| 720610 | Ingots, of iron and non-alloy steel, "ECSC" (excl. remelted scrap ingots, continuous cast products, iron of heading 7203)   | 10% | 1 |
| 720690 | Iron and non-alloy steel, in puddled bars or other primary forms "ECSC" (excl. ingots, remelted scrap ingots, continuous cast products, iron of heading 7203)   | 10% | 1 |
| 720711 | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of rectangular or square cross-section, the width measuring < twice the thickness   | 10% | 2 |
| 720712 | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of square not rectangular cross-section, the width measuring $\geq$ twice the thickness   | 10% | 2 |

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| 720719 | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of circular cross-section, or of a cross-section other than rectangular or square   | 10% | 2 |
| 720720 | Semi-finished products of iron or non-alloy steel containing, by weight, $\geq 0,25\%$ of carbon  | 10% | 2 |
| 720810 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process "ECSC"                           | 10% | 3 |
| 720825 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm, pickled, without patterns in relief "ECSC"                 | 10% | 3 |
| 720826 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 3$ mm but < 4,75 mm, pickled, without patterns in relief "ECSC"      | 10% | 3 |
| 720827 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, pickled, without patterns in relief "ECSC"                         | 10% | 3 |
| 720836 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 10$ mm, not pickled, without patterns in relief "ECSC"               | 10% | 3 |
| 720837 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but < 10 mm, not pickled, without patterns in relief "ECSC" | 10% | 3 |
| 720838 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 3$ mm but < 4,75 mm, not pickled, without patterns in relief "ECSC"  | 10% | 3 |
| 720839 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, not pickled, without patterns in relief "ECSC"                     | 10% | 3 |
| 720840 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process "ECSC"                       | 20% | 3 |

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| 720851 | Flat-rolled products of iron or non-alloy steel, of a width $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $> 10$ mm, without patterns in relief "ECSC"                          | 20% | 3 |
| 720852 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but $\leq 10$ mm, without patterns in relief "ECSC" | 20% | 3 |
| 720853 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 3$ mm but $< 4,75$ mm, without patterns in relief "ECSC"     | 20% | 3 |
| 720854 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $< 3$ mm, without patterns in relief "ECSC"                        | 20% | 3 |
| 720890 | Flat-rolled products of iron or steel, of a width $\geq 600$ mm, hot-rolled and further worked, but not clad, plated or coated  | 20% | 3 |
| 720915 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 3$ mm "ECSC"                                     | 10% | 3 |
| 720916 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $> 1$ mm but $< 3$ mm "ECSC"                           | 10% | 3 |
| 720917 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but $\leq 1$ mm "ECSC"                   | 10% | 3 |
| 720918 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,5$ mm "ECSC"                                      | 10% | 3 |
| 720925 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 3$ mm "ECSC"                                 | 20% | 3 |
| 720926 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $> 1$ mm but $< 3$ mm "ECSC"                       | 20% | 3 |
| 720927 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but $\leq 1$ mm "ECSC"               | 20% | 3 |

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| 720928 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,5$ mm "ECSC"                       | 20% | 3 |
| 720990 | Flat-rolled products of iron or steel, of a width of $\geq 600$ mm, cold-rolled "cold-reduced", and further worked, but not clad, plated or coated   | 20% | 3 |
| 721011 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of $\geq 0,5$ mm  | 10% | 3 |
| 721012 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of $< 0,5$ mm   | 10% | 3 |
| 721020 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with lead, incl. terne-plate  | 10% | 3 |
| 721030 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc  | 10% | 3 |
| 721041 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", corrugated, tinned (excl. electrolytically plated or coated with zinc)                       | 30% | 3 |
| 721049 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", not corrugated, tinned (excl. electrolytically plated or coated with zinc)                   | 30% | 3 |
| 721050 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides                   | 20% | 3 |
| 721061 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys  | 30% | 3 |
| 721069 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys) | 30% | 3 |
| 721070 | Flat products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics  | 30% | 3 |

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| 721090 | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", clad, plated or coated (excl. tinned, plated or coated with lead, zinc, chromium oxides, chromium and chromium oxides, or aluminium, painted, varnished or coated with plastics) | 30% | 3 |
| 721113 | Flat-rolled products of iron or non-alloy steel, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a width of $> 150$ mm but $< 600$ mm and a thickness of $\geq 4$ mm, not in coils, without patterns in relief, commonly known as "wide flats" "ECSC"            | 20% | 3 |
| 721114 | Flat-rolled products of iron or non-alloy steel, of a width $< 600$ mm, not further worked than hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm "ECSC" (excl. "wide flats")   | 20% | 3 |
| 721119 | Flat-rolled products of iron or non-alloy steel, of a width $< 600$ mm, simply hot-rolled, not clad, plated or coated, of a thickness $< 4,75$ mm "ECSC" (excl. "wide flats")  | 20% | 3 |
| 721123 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight $< 0,25\%$ of carbon  | 20% | 3 |
| 721129 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight $\geq 0,25\%$ of carbon   | 20% | 3 |
| 721190 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked, but not clad, plated or coated   | 20% | 3 |
| 721210 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned  | 10% | 3 |
| 721220 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc   | 20% | 3 |
| 721230 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned (excl. electrolytically plated or coated with zinc)  | 20% | 3 |
| 721240 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics  | 30% | 3 |
| 721250 | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated (excl. tinned, plated or coated with zinc, painted, varnished or coated with plastics)   | 20% | 3 |

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| 721260 | Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", clad   | 30% | 3 |
| 721310 | Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process "ECSC"   | 20% | 2 |
| 721320 | Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel "ECSC" (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)  | 10% | 2 |
| 721391 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring < 14 mm in diameter "ECSC" (excl. bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)                       | 5%  | 1 |
| 721399 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel "ECSC" (excl. products of circular cross-section measuring < 14 mm in diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)              | 20% | 2 |
| 721410 | Bars and rods, of iron or non-alloy steel, not further worked than forged (excl. in irregularly wound coils)  | 10% | 3 |
| 721420 | Bars and rods, of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process "ECSC"  | 20% | 3 |
| 721430 | Bars and rods, of non-alloy free-cutting steel, not further worked than hot-rolled, hot-drawn or hot-extruded "ECSC" (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling)  | 20% | 3 |
| 721491 | Bars and rods, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of rectangular "ECSC" (excl. square) cross-section (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling and free-cutting steel) | 20% | 3 |
| 721499 | Bars and rods, of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded "ECSC" (excl. of rectangular [other than square] cross-section and those containing indentations, ribs, grooves or other deformations produced during the rolling process, and of non-alloy free-cutting steel)                   | 20% | 3 |
| 721510 | Bars and rods, of non-alloy free-cutting steel, not further worked than cold-formed or cold-finished  | 20% | 3 |

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| 721550 | Bars and rods, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. of free-cutting steel)   | 20% | 3 |
| 721590 | Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.  | 20% | 3 |
| 721610 | U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm "ECSC"   | 10% | 3 |
| 721621 | L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm "ECSC"   | 10% | 3 |
| 721622 | T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm "ECSC"   | 10% | 3 |
| 721631 | U sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height $\geq$ 80 mm "ECSC"   | 10% | 3 |
| 721632 | I sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height $\geq$ 80 mm "ECSC"   | 10% | 3 |
| 721633 | H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height $\geq$ 80 mm "ECSC"   | 10% | 3 |
| 721640 | L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height $\geq$ 80 mm "ECSC"   | 10% | 3 |
| 721650 | Sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded "ECSC" (excl. U, I, H, L or T sections)  | 10% | 3 |
| 721661 | Angles, shapes and sections, of iron or non-alloy steel, from flat-rolled products simply cold-formed or cold-finished (excl. profiled sheet)   | 10% | 3 |
| 721669 | Angles, shapes and sections, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. profiled sheet)  | 10% | 3 |
| 721691 | Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished from flat-rolled products and further worked (excl. profiled sheet)   | 10% | 3 |
| 721699 | Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished and further worked (excl. from flat-rolled products), or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s. | 10% | 3 |



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| 721710 | Wire of iron or non-alloy steel, in coils, not plated or coated, whether or not polished (excl. bars and rods)   | 10% | 2 |
| 721720 | Wire of iron or non-alloy steel, in coils, plated or coated with zinc (excl. bars and rods)  | 10% | 2 |
| 721730 | Wire of iron or non-alloy steel, in coils, plated or coated with base metals (excl. plated or coated with zinc, and bars and rods)   | 10% | 2 |
| 721790 | Wire of iron or non-alloy steel, in coils, plated or coated (excl. plated or coated with base metals, and bars and rods)   | 10% | 2 |
| 721810 | Steel, stainless, in ingots and other primary forms "ECSC" (excl. waste and scrap in ingot form, and products obtained by continuous casting)                                    | 10% | 3 |
| 721891 | Semi-finished products of stainless steel, of rectangular (other than square) cross-section  | 10% | 3 |
| 721899 | Semi-finished products of stainless steel (excl. of rectangular [other than square] cross-section)   | 10% | 3 |
| 721911 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $> 10$ mm "ECSC"                           | 20% | 3 |
| 721912 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 4,7$ mm and $\leq 10$ mm "ECSC"      | 20% | 3 |
| 721913 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 3$ mm and $< 4,75$ mm "ECSC"         | 20% | 3 |
| 721914 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $< 3$ mm "ECSC"                            | 20% | 3 |
| 721921 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $> 10$ mm "ECSC"                           | 20% | 3 |
| 721922 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm and $\leq 10$ mm "ECSC" | 20% | 3 |
| 721923 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 3$ mm and $< 4,75$ mm "ECSC"     | 20% | 3 |
| 721924 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $< 3$ mm "ECSC"                        | 20% | 3 |

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| 721931 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 4,75$ mm "ECSC"                              | 20% | 3 |
| 721932 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 3$ mm but $< 4,75$ mm "ECSC"                 | 20% | 3 |
| 721933 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $> 1$ mm but $< 3$ mm "ECSC"                       | 20% | 3 |
| 721934 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but $\leq 1$ mm "ECSC"               | 20% | 3 |
| 721935 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm "ECSC"                                  | 20% | 3 |
| 721990 | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked  | 20% | 3 |
| 722011 | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than hot-rolled, of a thickness of $\geq 4,75$ mm "ECSC"   | 20% | 3 |
| 722012 | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than hot-rolled, of a thickness of $< 4,75$ mm "ECSC"  | 20% | 3 |
| 722020 | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than cold-rolled "cold-reduced"  | 20% | 3 |
| 722090 | Flat-rolled products of stainless steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked   | 20% | 3 |
| 722100 | Bars and rods of stainless steel, hot-rolled, in irregularly wound coils "ECSC"  | 20% | 2 |
| 722211 | Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only hot-extruded, of circular cross-section "ECSC"   | 10% | 3 |
| 722219 | Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only extruded "ECSC" (excl. of circular cross-section)  | 10% | 3 |
| 722220 | Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished   | 10% | 3 |
| 722230 | Other bars and rods of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s. | 10% | 3 |
| 722240 | Angles, shapes and sections of stainless steel, n.e.s.   | 20% | 3 |

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| 722300 | Wire of stainless steel, in coils (excl. bars and rods)   | 10% | 3 |
| 722410 | Steel, alloy, other than stainless, in ingots or other primary forms "ECSC" (excl. waste and scrap in ingot form, and products obtained by continuous casting)  | 10% | 3 |
| 722490 | Semi-finished products of alloy steel other than stainless  | 10% | 3 |
| 722511 | Flat-rolled products of silicon-electrical steel, of a width of $\geq 600$ mm, grain-oriented "ECSC"  | 20% | 3 |
| 722519 | Flat-rolled products of silicon-electrical steel, of a width of $\geq 600$ mm, non-grain-oriented "ECSC"  | 20% | 3 |
| 722520 | Flat-rolled products of high-speed steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced"   | 20% | 3 |
| 722530 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, "ECSC" (excl. products of high-speed steel or silicon-electrical steel)  | 10% | 3 |
| 722540 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, "ECSC" (excl. products of high-speed steel or silicon-electrical steel)  | 10% | 3 |
| 722550 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than hot-rolled "ECSC" (excl. products of high-speed steel or silicon-electrical steel)   | 20% | 3 |
| 722591 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of high-speed steel or silicon-electrical steel)                      | 20% | 3 |
| 722592 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated and products of high-speed steel or silicon-electrical steel) | 20% | 3 |
| 722599 | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of high-speed steel or silicon-electrical steel)                    | 20% | 3 |
| 722611 | Flat-rolled products of silicon-electrical steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented  | 20% | 3 |

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| 722619 | Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", not grain-oriented   | 20% | 3 |
| 722620 | Flat-rolled products of high-speed steel, of a width of ≤ 600 mm, hot-rolled or cold-rolled "cold-reduced"   | 20% | 3 |
| 722691 | Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than hot-rolled "ECSC" (excl. products of high-speed steel or silicon-electrical steel)   | 20% | 3 |
| 722692 | Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced" "ECSC" (excl. products of high-speed steel or silicon-electrical steel)   | 20% | 3 |
| 722693 | Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of high-speed steel or silicon-electrical steel)  | 20% | 3 |
| 722694 | Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated, and products of high-speed steel or silicon-electrical steel)                        | 20% | 3 |
| 722699 | Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc, and products of high-speed steel or silicon-electrical steel)   | 20% | 3 |
| 722710 | Bars and rods of high-speed steel, hot-rolled, in irregularly wound coils "ECSC"   | 20% | 2 |
| 722720 | Bars and rods of silico-manganese steel, hot-rolled, in irregularly wound coils "ECSC"   | 20% | 2 |
| 722790 | Bars and rods of alloy steel other than stainless, hot-rolled, in irregularly wound coils "ECSC" (excl. products of high-speed steel or silicon-electrical steel)  | 20% | 2 |
| 722810 | Bars and rods of high-speed steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)   | 10% | 3 |
| 722820 | Bars and rods of silico-manganese steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)   | 10% | 3 |
| 722830 | Bars and rods of alloy steel other than stainless, not further worked than hot-rolled, hot-drawn or extruded "ECSC" (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils) | 10% | 3 |
| 722840 | Bars and rods of alloy steel other than stainless, not further worked than forged (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)                                   | 10% | 3 |

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| 722850 | Bars and rods of alloy steel other than stainless, not further worked than cold-formed or cold-finished (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)   | 10% | 3 |
| 722860 | Bars and rods of alloy steel other than stainless, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s. (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)                 | 10% | 3 |
| 722870 | Angles, shapes and sections of alloy steel other than stainless, n.e.s.  | 10% | 3 |
| 722880 | Hollow drill bars and rods, of alloy or non-alloy steel  | 10% | 3 |
| 722910 | Wire of high-speed steel, in coils (excl. bars and rods)   | 20% | 3 |
| 722920 | Wire of silico-manganese steel, in coils (excl. bars and rods)   | 10% | 3 |
| 722990 | Wire of alloy steel other than stainless, in coils (excl. bars and rods and wire of high-speed steel or of silico-manganese steel)   | 10% | 3 |
| 730110 | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements "ECSC"  | 10% | 2 |
| 730120 | Angles, shapes and sections, of iron or steel, welded  | 10% | 2 |
| 730210 | Rails of iron or steel, for railway or tramway track (excl. check-rails)   | 10% | 1 |
| 730230 | Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel  | 10% | 1 |
| 730240 | Fish-plates and sole plates of iron or steel, for railways or tramways   | 10% | 1 |
| 730290 | Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialized material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces, and fish-plates and sole plates) | 10% | 1 |
| 730300 | Tubes, pipes and hollow profiles, of cast iron   | 10% | 3 |
| 730410 | Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel (excl. products of cast iron)  | 10% | 2 |

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| 730421 | Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of cast iron)   | 10% | 2 |
| 730429 | Casing and tubing of a kind used in drilling for oil or gas, seamless, of iron or steel (excl. products of cast iron)   | 10% | 2 |
| 730431 | Tubes, pipes and hollow profiles seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas) | 20% | 2 |
| 730439 | Tubes, pipes and hollow profiles seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)  | 20% | 2 |
| 730441 | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)                                 | 20% | 2 |
| 730449 | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or of a kind used for drilling for oil or gas)   | 20% | 3 |
| 730451 | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)                       | 20% | 2 |
| 730459 | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)                   | 20% | 2 |
| 730490 | Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)   | 20% | 2 |
| 730511 | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally submerged arc welded   | 10% | 2 |
| 730512 | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)  | 10% | 2 |

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| 730519 | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel (excl. products longitudinally arc welded)  | 10% | 2 |
| 730520 | Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel  | 10% | 2 |
| 730531 | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 20% | 2 |
| 730539 | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, welded (excl. products longitudinally welded or of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 20% | 2 |
| 730590 | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel, welded (excl. welded products or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 10% | 2 |
| 730610 | Line pipe of a kind used for oil or gas pipelines, of iron or steel, of an external diameter of $\leq$ 406,4 mm (excl. of cast iron and seamless tubes)  | 10% | 2 |
| 730620 | Casing and tubing of a kind used in drilling for oil or gas, of flat-rolled products of iron or steel, of an external diameter of $\leq$ 406,4 mm (excl. of cast iron and seamless tubes)  | 10% | 2 |
| 730630 | Tubes, pipes and hollow profiles, welded, having a circular cross-section, of iron or non-alloy steel (excl. of cast iron, products having internal and external circular cross-sections and an external diameter of > 406,4 mm, or line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)              | 20% | 3 |
| 730640 | Tubes, pipes and hollow profiles, welded, having a circular cross-section, of stainless steel (excl. seamless, products having internal and external circular cross-sections and an external diameter of > 406,4 mm, and products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)  | 20% | 2 |
| 730650 | Tubes, pipes and hollow profiles, welded, having a circular cross-section, of alloy steel other than stainless (excl. seamless, tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas) | 20% | 2 |

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| 730660 | Tubes, pipes and hollow profiles, welded, having a non-circular cross-section, of iron or steel (excl. seamless, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)                                     | 20% | 2 |
| 730690 | Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm) | 20% | 2 |
| 730711 | Tube or pipe fittings of non-malleable cast iron   | 10% | 2 |
| 730719 | Cast tube or pipe fittings of iron or steel (excl. products of non-malleable cast iron)  | 10% | 3 |
| 730721 | Flanges of stainless steel (excl. cast products)   | 10% | 2 |
| 730722 | Threaded elbows, bends and sleeves of stainless steel (excl. cast products)  | 10% | 2 |
| 730723 | Butt welding tube or pipe fittings of stainless steel (excl. cast products)  | 10% | 2 |
| 730729 | Tube or pipe fittings of stainless steel (excl. cast products, flanges, threaded elbows, bends and sleeves and butt weldings fittings)   | 10% | 2 |
| 730791 | Flanges of iron or steel (excl. cast or stainless products)  | 10% | 3 |
| 730792 | Threaded elbows, bends and sleeves, of stainless steel (excl. cast or stainless products)  | 10% | 2 |
| 730793 | Butt welding fittings of iron or steel (excl. cast iron or stainless steel products, and flanges)  | 20% | 3 |
| 730799 | Tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products; flanges; threaded elbows, bends and sleeves; butt welding fittings)  | 20% | 3 |
| 730810 | Bridges and bridge-sections, of iron or steel  | 10% | 1 |
| 730820 | Towers and lattice masts, of iron or steel   | 10% | 1 |
| 730830 | Doors, windows and their frames and thresholds for doors, of iron or steel   | 20% | 2 |
| 730840 | Equipment for scaffolding, shuttering, propping or pit-propping (excl. composite sheetpiling products and formwork panels for poured-in-place concrete, which have the characteristics of moulds)  | 20% | 2 |



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| 730890 | Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)   | 20% | 3 |
| 730900 | Reservoirs, tanks, vats and similar containers, of iron or steel, for any material "other than compressed or liquefied gas", of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport) | 20% | 3 |
| 731010 | Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of $\geq 50$ l but $\leq 300$ l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)  | 10% | 3 |
| 731021 | Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping (excl. containers for compressed or liquefied gas)  | 10% | 3 |
| 731029 | Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping)                                      | 10% | 3 |
| 731100 | Containers of iron or steel, for compressed or liquefied gas (excl. containers specifically constructed or equipped for one or more types of transport)   | 20% | 2 |
| 731210 | Stranded wire, ropes and cables, of iron or steel (excl. electrically insulated products and twisted fencing wire and barbed wire)  | 30% | 3 |
| 731290 | Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)  | 30% | 3 |
| 731300 | 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  | 20% | 3 |
| 731412 | Endless bands of stainless steel wire, for machinery  | 30% | 3 |
| 731413 | Endless bands of iron or steel wire (excl. stainless), for machinery  | 30% | 3 |
| 731414 | Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)  | 30% | 3 |

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| 731419 | Woven cloth, incl. endless bands, of iron or steel wire (excl. stainless and woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)  | 30% | 3 |
| 731420 | Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100$ cm <sup>2</sup> , of iron or steel wire with a maximum cross-sectional dimension of $\geq 3$ mm  | 30% | 3 |
| 731431 | Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> )                                | 30% | 3 |
| 731439 | Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> , and grill, netting and fencing plated or coated with zinc) | 30% | 3 |
| 731441 | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc   | 30% | 3 |
| 731442 | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics   | 30% | 3 |
| 731449 | Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)  | 30% | 3 |
| 731450 | Expanded metal, of iron or steel  | 30% | 3 |
| 731511 | Roller chain of iron or steel   | 10% | 2 |
| 731512 | Articulated link chain of iron or steel (excl. roller chain)  | 10% | 2 |
| 731519 | Parts of articulated link chain, of iron or steel   | 30% | 3 |
| 731520 | Skid chain for motor vehicles, of iron or steel   | 30% | 3 |
| 731581 | Stud-link of iron or steel  | 30% | 3 |
| 731582 | Welded link chain of iron or steel (excl. safety devices with chains for securing doors)  | 30% | 3 |

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| 731589 | Chain of iron or steel (excl. articulated link chain, skid chain, stud-link chain, welded link chain and parts thereof, watch chains, necklace chains and the like, cutting and saw chain, skid chain, scraper chain for conveyors, toothed chain for textile machinery and the like, safety devices with chains for securing doors, and measuring chains) | 30% | 3 |
| 731590 | Parts of skid chain, stud-link chain and other chains of heading 7315 (excl. articulated link chain)   | 30% | 3 |
| 731600 | Anchors, grapnels and parts thereof, of iron or steel  | 30% | 3 |
| 731700 | Nails, tacks, drawing pins, corrugated nails, staples and similar articles of iron or steel, whether or not with heads of other material (excl. such articles with heads of copper and staples in strips)  | 30% | 5 |
| 731811 | Coach screws of iron or steel  | 10% | 2 |
| 731812 | Wood screws of iron or steel (excl. coach screws)  | 10% | 2 |
| 731813 | Screw hooks and screw rings, of iron or steel  | 10% | 2 |
| 731814 | Self-tapping screws, of iron or steel (excl. wood screws)  | 10% | 2 |
| 731815 | Threaded screws and bolts, of iron or steel, whether or not with their nuts and washers (excl. coach screws and other wood screws, screw hooks and screw rings, self-tapping screws, lag screws, stoppers, plugs and the like, threaded)   | 10% | 3 |
| 731816 | Nuts of iron or steel  | 10% | 2 |
| 731819 | Threaded articles, of iron or steel, n.e.s.  | 10% | 2 |
| 731821 | Spring washers and other lock washers, of iron or steel  | 10% | 2 |
| 731822 | Washers of iron or steel (excl. spring washers and other lock washers)   | 10% | 2 |
| 731823 | Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)  | 10% | 2 |
| 731824 | Cotters and cotter-pins, of iron or steel  | 10% | 2 |

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| 731829 | Non-threaded articles, of iron or steel  | 10% | 2 |
| 731910 | Sewing, darning or embroidery needles, for use in the hand, of iron or steel   | 30% | 3 |
| 731920 | Safety pins of iron or steel   | 30% | 3 |
| 731930 | Pins of iron or steel, n.e.s.  | 30% | 3 |
| 731990 | Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, of iron or steel (excl. sewing, darning or embroidery needles)  | 30% | 3 |
| 732010 | Leaf-springs and leaves therefor, of iron or steel (excl. clock and watch springs and shock absorbers and torque rod or torsion bar springs of Section XVII)   | 10% | 2 |
| 732020 | Helical springs, of iron or steel (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section XVII)   | 10% | 2 |
| 732090 | Springs and leaves for springs, of iron or steel, incl. flat spiral springs (excl. helical springs, spiral springs, leaf-springs and leaves therefor, clock and watch springs, spring washers and other lock washers and shock absorbers and torque rod or torsion bar springs of Section XVII)                          | 10% | 2 |
| 732111 | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)   | 30% | 3 |
| 732112 | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for liquid fuel (excl. large cooking appliances)  | 30% | 3 |
| 732113 | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for solid fuel (excl. large cooking appliances)   | 30% | 3 |
| 732181 | Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers and hot water cylinders and large cooking appliances) | 30% | 3 |

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| 732182 | Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for liquid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers, hot water cylinders and large cooking appliances)  | 30% | 3 |
| 732183 | Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for solid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, hot water cylinders and large cooking appliances)  | 30% | 3 |
| 732190 | Parts of domestic appliances non-electrically heated of heading 7321, n.e.s.  | 20% | 2 |
| 732211 | Radiators for central heating, non-electrically heated, and parts thereof, of iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)   | 30% | 3 |
| 732219 | Radiators for central heating, non-electrically heated, and parts thereof, of iron other than cast iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)  | 30% | 3 |
| 732290 | Air heaters and hot air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel   | 30% | 3 |
| 732310 | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel  | 30% | 3 |
| 732391 | Table, kitchen or other household articles, and parts thereof, of cast iron, not enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware) | 30% | 3 |
| 732392 | Table, kitchen or other household articles, and parts thereof, of cast iron, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)     | 30% | 3 |

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| 732393 | Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)  | 30% | 3 |
| 732394 | Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware; articles for table use) | 30% | 3 |
| 732399 | Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless (excl. enamelled articles; cans, boxes and similar containers of heading 7310; waste baskets; shovels and other articles of the nature of a work implement; cutlery, spoons, ladles etc. of heading 8211 to 8215; ornamental articles; sanitary ware)   | 30% | 3 |
| 732410 | Sinks and wash basins, of stainless steel   | 30% | 3 |
| 732421 | Baths of cast iron, whether or not enamelled  | 30% | 3 |
| 732429 | Baths of steel sheet  | 30% | 3 |
| 732490 | Sanitary ware, incl. parts thereof (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of chapter 94, and fittings, complete sinks and wash basins, of stainless steel, complete baths and fittings)  | 30% | 3 |
| 732510 | Articles of iron or steel, of non-malleable cast iron, n.e.s.   | 10% | 2 |
| 732591 | Grinding balls and similar articles for mills, cast (excl. such articles of non-malleable cast iron)  | 10% | 2 |
| 732599 | Cast articles of iron or steel, n.e.s. (excl. articles of non-malleable cast iron, and grinding balls and similar articles for mills)   | 10% | 2 |
| 732611 | Grinding balls and similar articles for mills, of iron or steel, forged or stamped, but not further worked  | 10% | 2 |

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| 732619 | Articles of iron or steel, forged or stamped, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)   | 10% | 2 |
| 732620 | Articles of iron or steel wire, n.e.s.   | 10% | 2 |
| 732690 | Articles of iron or steel, n.e.s. (excl. cast articles or articles of iron or steel wire)  | 10% | 3 |
| 740110 | Copper mattes  | 10% | 2 |
| 740120 | Cement copper "precipitated copper"  | 10% | 2 |
| 740200 | Copper, unrefined; copper anodes for electrolytic refining   | 10% | 2 |
| 740311 | Copper, refined, in the form of cathodes and sections of cathodes  | 10% | 2 |
| 740312 | Copper, refined, in the form of wire-bars  | 10% | 2 |
| 740313 | Copper, refined, in the form of billets  | 10% | 2 |
| 740319 | Copper, refined, unwrought (excl. copper in the form of billets, wire-bars, cathodes and sections of cathodes)   | 10% | 2 |
| 740321 | Copper-zinc base alloys "brass" unwrought  | 10% | 2 |
| 740322 | Copper-tin base alloys "bronze" unwrought  | 10% | 2 |
| 740323 | Copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver" unwrought   | 10% | 2 |
| 740329 | Copper alloys unwrought (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", copper-nickel base alloys "cupro-nickel", copper-nickel-zinc base alloys "nickel silver", and copper alloys of heading 7405)           | 10% | 2 |
| 740400 | Waste and scrap, of copper (excl. ingots or other similar unwrought shapes, of remelted copper waste and scrap, ashes and residues containing copper, and waste and scrap of primary cells, primary batteries and electric accumulators) | 10% | 2 |
| 740500 | Master alloys of copper (excl. phosphorus-copper compounds "copper phosphide" containing by weight > 15% phosphorus)   | 10% | 2 |
| 740610 | Copper powders, of non-lamellar structure (excl. grains of copper)   | 10% | 2 |

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| 740620 | Copper powders, of lamellar structure, and flakes of copper (excl. grains of copper and spangles of heading 8308)   | 10% | 2 |
| 740710 | Bars, rods and profiles, of refined copper, n.e.s.  | 10% | 2 |
| 740721 | Bars, rods and profiles, of copper-zinc base alloys "brass", n.e.s.   | 10% | 2 |
| 740722 | Bars, rods and profiles of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver", n.e.s.   | 10% | 2 |
| 740729 | Bars, rods and profiles of copper alloys, n.e.s. (excl. such articles of copper-zinc base alloys "brass", copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver") | 10% | 2 |
| 740811 | Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm  | 10% | 2 |
| 740819 | Wire of refined copper, with a maximum cross-sectional dimension of ≤ 6 mm  | 10% | 2 |
| 740821 | Wire of copper-zinc base alloys "brass"   | 10% | 2 |
| 740822 | Wire of copper-nickel alloys "cupro-nickel" or copper-nickel-zinc alloys "nickel silver"  | 10% | 2 |
| 740829 | Wire of copper alloys (other than copper-zinc alloys [brass], copper-nickel alloys [cupro-nickel] or copper-nickel-zinc alloys [nickel silver])   | 5%  | 1 |
| 740911 | Plates, sheets and strip, of refined copper, in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)  | 10% | 2 |
| 740919 | Plates, sheets and strip, of refined copper, not in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)  | 10% | 2 |
| 740921 | Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)                                 | 10% | 2 |
| 740929 | Plates, sheets and strip, of copper-zinc base alloys "bronze", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)                            | 10% | 2 |
| 740931 | Plates, sheets and strip, of copper-zinc base alloys "bronze", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)                                | 10% | 2 |



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| 740939 | Plates, sheets and strip, of copper-zinc base alloys "bronze", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)   | 10% | 2 |
| 740940 | Plates, sheets and strip, of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)   | 10% | 2 |
| 740990 | Plates, sheets and strip, of copper alloys, of a thickness of > 0,15 mm (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", copper-nickel base alloys "cupro-nickel", copper-nickel-zinc base alloys "nickel silver", and expanded sheet and strip and electrically insulated strip) | 10% | 2 |
| 741011 | Refined copper foil, not backed, of a thickness of $\leq$ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallized yarns and foil made-up as christmas tree decorating material)  | 10% | 2 |
| 741012 | Copper alloy foil, not backed, of a thickness of $\leq$ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallized yarns and foil made-up as christmas tree decorating material)  | 10% | 2 |
| 741021 | Refined copper foil, backed, of a thickness "excl. any backing" of $\leq$ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallized yarns and foil made-up as christmas tree decorating material)  | 10% | 2 |
| 741022 | Copper alloy foil, backed, of a thickness "excl. any backing" of $\leq$ 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallized yarns and foil made-up as christmas tree decorating material)  | 10% | 2 |
| 741110 | Tubes and pipes of refined copper  | 10% | 2 |
| 741121 | Tubes and pipes of copper-zinc base alloys "brass"   | 10% | 2 |
| 741122 | Tubes and pipes of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver"  | 10% | 2 |
| 741129 | Tubes and pipes of copper alloys (excl. copper-zinc base alloys "brass", copper-nickel base alloys "cupro-nickel" and copper-nickel-zinc base alloys "nickel silver")  | 10% | 2 |
| 741210 | Refined copper tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 10% | 2 |
| 741220 | Copper alloy tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 10% | 2 |

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| 741300 | Stranded wire, cables, plaited bands and the like, of copper (excl. electrically insulated products)  | 10% | 2 |
| 741420 | Woven copper wire cloth, incl. endless (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes, cloth coated with flux for brazing, or made into hand sieves or machine parts)  | 30% | 3 |
| 741490 | Grill and netting, of copper wire; expanded metal, of copper (excl. grill and netting made into hand sieves or machine parts)   | 30% | 3 |
| 741510 | Nails, tacks, drawing pins, staples and similar articles, of copper or with shafts of iron or steel and heads of copper (excl. staples in strips)   | 30% | 3 |
| 741521 | Washers, "incl. spring washers and spring lock washers", of copper  | 30% | 3 |
| 741529 | Rivets, cotters, cotter-pins and the like, not threaded, of copper (excl. spring washers and spring lock washers)   | 30% | 3 |
| 741533 | Screws, bolts, nuts and similar articles, threaded, of copper (other than screw hooks, ring- and eyebolts, lag screws, plugs, bungs and the like, with screw thread)  | 10% | 2 |
| 741539 | Screw hooks, screw rings and the like, threaded, of copper (excl. standard screws and bolts and nuts)   | 10% | 2 |
| 741600 | Copper springs (excl. clock and watch springs, spring washers and other lock washers)   | 10% | 2 |
| 741700 | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper (excl. hot water heaters and geysers)   | 30% | 3 |
| 741811 | Pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. sanitary ware)   | 30% | 3 |
| 741819 | Table, kitchen or other household articles, parts thereof, of copper (excl. pot scourers and scouring or polishing pads, gloves and the like, cooking and heating appliances of heading 7417, cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles and sanitary ware) | 30% | 3 |

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| 741820 | Sanitary ware and parts thereof, of copper (excl. cooking and heating appliances of heading 7417, and fittings)   | 30% | 3 |
| 741910 | Chain and parts thereof, of copper (excl. watch chains, necklace chains and the like)   | 30% | 3 |
| 741991 | Articles of copper, cast, moulded, stamped or forged, but not further worked, n.e.s.  | 30% | 3 |
| 741999 | Articles of copper, n.e.s.  | 30% | 3 |
| 750110 | Nickel mattes   | 10% | 2 |
| 750120 | Nickel oxide sinters and other intermediate products of nickel metallurgy (excl. nickel mattes)   | 10% | 2 |
| 750210 | Nickel, not alloyed, unwrought  | 10% | 2 |
| 750220 | Unwrought nickel alloys   | 10% | 2 |
| 750300 | Waste and scrap, of nickel (excl. ingots or other similar unwrought shapes, of remelted nickel waste and scrap, ashes and residues containing nickel and waste and scrap of primary cells, primary batteries and electric accumulators) | 10% | 2 |
| 750400 | Powders and flakes, of nickel (excl. nickel oxide sinters)  | 10% | 2 |
| 750511 | Bars, rods, profiles and wire, of non-alloy nickel, n.e.s. (excl. electrically insulated products)  | 10% | 2 |
| 750512 | Bars, rods, profiles and wire, of nickel alloys, n.e.s. (excl. electrically insulated products)   | 10% | 2 |
| 750521 | Wire of non-alloy nickel (excl. electrically insulated products)  | 10% | 2 |
| 750522 | Wire of nickel alloys (excl. electrically insulated products)   | 10% | 2 |
| 750610 | Plates, sheets, strip and foil, of non-alloy nickel (excl. expanded plates, sheets or strip)  | 10% | 2 |
| 750620 | Plates, sheets, strip and foil, of nickel alloys (excl. expanded plates, sheets or strip)   | 10% | 2 |
| 750711 | Tubes and pipes of non-alloy nickel   | 10% | 2 |
| 750712 | Tubes and pipes of nickel alloys  | 10% | 2 |
| 750720 | Tube or pipe fittings, of nickel  | 10% | 2 |

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| 750810 | Cloth, grill, netting and fencing, of nickel wire  | 10% | 2 |
| 750890 | Articles of nickel, n.e.s.   | 10% | 3 |
| 760110 | Aluminium, not alloyed, unwrought  | 10% | 3 |
| 760120 | Unwrought aluminium alloys   | 10% | 3 |
| 760200 | Waste and scrap, of aluminium (excl. slags, scale and the like from iron and steel production, containing recoverable aluminium in the form of silicates, ingots or other similar unwrought shapes, of remelted waste and scrap, of aluminium, ashes and residues from aluminium production) | 10% | 3 |
| 760310 | Powders of aluminium, of non-lamellar structure (excl. pellets of aluminium)   | 10% | 3 |
| 760320 | Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)  | 10% | 3 |
| 760410 | Bars, rods and profiles, of non-alloy aluminium, n.e.s.  | 10% | 3 |
| 760421 | Hollow profiles of aluminium alloys, n.e.s.  | 10% | 3 |
| 760429 | Bars, rods and solid profiles, of aluminium alloys, n.e.s.   | 10% | 3 |
| 760511 | Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)   | 10% | 3 |
| 760519 | Wire of non-alloy aluminium, with a maximum cross-sectional dimension of ≤ 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)   | 10% | 3 |
| 760521 | Wire of aluminium alloys, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)  | 10% | 3 |
| 760529 | Wire, of aluminium alloys, having a maximum cross-sectional dimension of ≤ 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)   | 10% | 3 |
| 760611 | Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, rectangular "incl. square" (excl. expanded plates, sheets and strip)   | 30% | 5 |

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| 760612 | Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, rectangular "incl. square" (excl. expanded plates, sheets and strip)  | 30% | 5 |
| 760691 | Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than rectangular "incl. square")  | 30% | 5 |
| 760692 | Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm (other than rectangular "incl. square")   | 20% | 5 |
| 760711 | Aluminium foil, not backed, rolled but not further worked, of a thickness of ≤ 0,2 mm (excl. stamping foils of heading 3212, and foil made-up as christmas tree decorating material)  | 20% | 2 |
| 760719 | Aluminium foil, not backed, rolled and further worked, of a thickness of ≤ 2 mm (excl. stamping foils of heading 3212, and foil made-up as christmas tree decorating material)  | 20% | 3 |
| 760720 | Aluminium foil, backed, of a thickness "excl. any backing" of ≤ 0,2 mm (excl. stamping foils of heading 3212, and foil made-up as christmas tree decorating material)   | 10% | 3 |
| 760810 | Tubes and pipes of non-alloy aluminium (excl. hollow profiles)  | 10% | 5 |
| 760820 | Tubes and pipes of aluminium alloys (excl. hollow profiles)   | 10% | 5 |
| 760900 | Aluminium tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 10% | 5 |
| 761010 | Doors, windows and their frames and thresholds for door, of aluminium (excl. door furniture)  | 20% | 5 |
| 761090 | Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors)   | 30% | 3 |
| 761100 | Reservoirs, tanks, vats and similar containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport) | 20% | 2 |
| 761210 | Collapsible tubular containers, of aluminium  | 10% | 3 |
| 761290 | Casks, drums, cans, boxes and similar containers, incl. rigid or collapsible tubular containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of ≤ 300 l, n.e.s.  | 10% | 2 |

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| 761300 | Aluminium containers for compressed or liquefied gas  | 30% | 3 |
| 761410 | Stranded wire, cables, plaited bands and the like, of aluminium, with steel core (excl. such products electrically insulated)   | 30% | 5 |
| 761490 | Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)   | 30% | 3 |
| 761511 | Pot scourers and scouring or polishing pads, gloves and the like, of aluminium (excl. sanitary ware)  | 30% | 3 |
| 761519 | Table, kitchen or other household articles, parts thereof, of aluminium (excl. pot scourers and scouring or polishing pads, gloves and the like, cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware) | 30% | 5 |
| 761520 | Sanitary ware and parts thereof, of aluminium (excl. cans, boxes and similar containers of heading 7612, and fittings)  | 30% | 5 |
| 761610 | Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)  | 30% | 5 |
| 761691 | Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)   | 30% | 5 |
| 761699 | Articles of aluminium, n.e.s.   | 30% | 5 |
| 780110 | Unwrought lead, refined   | 10% | 2 |
| 780191 | Unwrought lead, containing by weight antimony as the principal other element  | 10% | 2 |
| 780199 | Unwrought lead (excl. refined lead and lead containing by weight antimony as the principal other element)   | 10% | 2 |
| 780200 | Lead waste and scrap (excl. ashes and residues from lead production "heading No 2620", and ingots or other similar unwrought shapes, of remelted waste and scrap, of lead "heading No 7801" and waste and scrap of primary cells, primary batteries et electric accumulators)   | 10% | 2 |
| 780300 | Lead bars, rods, profiles and wire, n.e.s.  | 10% | 2 |

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| 780411 | Lead sheets, strip and foil, of a thickness "excl. any backing" of $\leq 0,2$ mm  | 10% | 2 |
| 780419 | Lead plates; lead sheets, strip and foil, of a thickness "excl. any backing" of $> 0,2$ mm  | 10% | 2 |
| 780420 | Lead powders and flakes (excl. grains of lead, and spangles of heading 8308)  | 10% | 2 |
| 780500 | Lead tubes, pipes and tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 10% | 2 |
| 780600 | Articles of lead, n.e.s.  | 30% | 3 |
| 790111 | Unwrought zinc, not alloyed, containing by weight $\geq 99,99\%$ of zinc  | 10% | 2 |
| 790112 | Unwrought zinc, not alloyed, containing by weight $< 99,99\%$ of zinc   | 10% | 2 |
| 790120 | Unwrought zinc alloys   | 10% | 2 |
| 790200 | Zinc waste and scrap (excl. ash and residues from zinc production "heading 2620", ingots and other similar unwrought shapes, of remelted waste and scrap, of zinc "heading 7901" and waste and scrap of primary cells, primary batteries and electric accumulators) | 10% | 2 |
| 790310 | Zinc dust   | 10% | 2 |
| 790390 | Zinc powders and flakes (excl. grains of zinc, and spangles of heading 8308, and zinc dust)   | 10% | 2 |
| 790400 | Zinc bars, rods, profiles and wire, n.e.s.  | 10% | 2 |
| 790500 | Zinc plates, sheets, strip and foil   | 10% | 2 |
| 790600 | Zinc tubes, pipes and tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 10% | 2 |
| 790700 | Articles of zinc, n.e.s.  | 30% | 5 |
| 800110 | Unwrought tin, not alloyed  | 10% | 2 |
| 800120 | Unwrought tin alloys  | 10% | 2 |
| 800200 | Tin waste and scrap (excl. ash and residues from the manufacture of tin of heading 2620, and ingots and similar unwrought tin produced from melted tin waste and scrap of heading 8001)   | 10% | 2 |

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| 800300 | Tin bars, rods, profiles and wire, n.e.s.   | 10% | 2 |
| 800400 | Tin plates, sheets and strip, of a thickness of > 0,2 mm  | 10% | 2 |
| 800500 | Tin foil of a thickness "without any backing" $\leq 0,2$ mm, whether or not printed or backed with paper, paperboard, plastics or similar backing materials; tin powders and flakes (excl. tin granules and spangles of heading 8308) | 10% | 2 |
| 800600 | Tin tubes, pipes and tube or pipe fittings "e.g., couplings, elbows, sleeves"   | 10% | 2 |
| 800700 | Articles of tin, n.e.s.   | 30% | 3 |
| 810110 | Tungsten powders  | 10% | 2 |
| 810194 | Unwrought tungsten, incl. bars and rods of tungsten obtained simply by sintering  | 30% | 3 |
| 810195 | Tungsten bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.  | 30% | 3 |
| 810196 | Tungsten wire   | 30% | 3 |
| 810197 | Tungsten waste and scrap (excl. ash and residues containing tungsten)   | 30% | 3 |
| 810199 | Articles of tungsten, n.e.s.  | 30% | 3 |
| 810210 | Molybdenum powders  | 10% | 2 |
| 810294 | Unwrought molybdenum, incl. bars and rods obtained simply by sintering  | 30% | 3 |
| 810295 | Molybdenum bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.  | 30% | 3 |
| 810296 | Molybdenum wire   | 30% | 3 |
| 810297 | Molybdenum waste and scrap (excl. ash and residues containing molybdenum)   | 30% | 3 |
| 810299 | Articles of molybdenum, n.e.s.  | 30% | 3 |
| 810320 | Unwrought tantalum, incl. bars and rods of tantalum obtained simply by sintering; tantalum powders  | 30% | 3 |
| 810330 | Tantalum waste and scrap (excl. ash and residues containing tantalum)   | 30% | 3 |



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| 810390 | Articles of tantalum, n.e.s.  | 30% | 3 |
| 810411 | Unwrought magnesium, containing $\geq 99,8\%$ by weight of magnesium  | 10% | 2 |
| 810419 | Unwrought magnesium, containing $< 99,8\%$ by weight of magnesium   | 10% | 2 |
| 810420 | Magnesium waste and scrap (excl. ash and residues containing magnesium, and raspings, turnings and granules graded according to size) | 10% | 2 |
| 810430 | Magnesium raspings, turnings and granules, graded according to size; magnesium powders  | 10% | 2 |
| 810490 | Articles of magnesium, n.e.s.   | 30% | 3 |
| 810520 | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; cobalt powders                                  | 10% | 2 |
| 810530 | Cobalt waste and scrap (excl. ash and residues containing cobalt)   | 10% | 2 |
| 810590 | Articles of cobalt, n.e.s.  | 10% | 2 |
| 810600 | Bismuth and articles thereof, n.e.s.; bismuth waste and scrap (excl. ash and residues containing bismuth)                             | 10% | 2 |
| 810720 | Unwrought cadmium; cadmium powders  | 10% | 2 |
| 810730 | Cadmium waste and scrap (excl. ashes and residues containing cadmium)   | 10% | 2 |
| 810790 | Articles of cadmium, n.e.s.   | 10% | 2 |
| 810820 | Unwrought titanium; titanium powders  | 10% | 2 |
| 810830 | Titanium waste and scrap (excl. ash and residues containing titanium)   | 10% | 2 |
| 810890 | Articles of titanium, n.e.s.  | 10% | 2 |
| 810920 | Unwrought zirconium; zirconium powders  | 10% | 2 |
| 810930 | Zirconium waste and scrap (excl. ash and residues containing zirconium)   | 10% | 2 |
| 810990 | Articles of zirconium, n.e.s.   | 10% | 2 |

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| 811010 | Unwrought antimony; antimony powders  | 10% | 2 |
| 811020 | Antimony waste and scrap (excl. ash and residues containing antimony)   | 10% | 2 |
| 811090 | Articles of antimony, n.e.s.  | 10% | 2 |
| 811100 | Manganese and articles thereof, n.e.s.; manganese waste and scrap (excl. ash and residues containing manganese)   | 10% | 2 |
| 811212 | Unwrought beryllium; beryllium powders  | 10% | 2 |
| 811213 | Beryllium waste and scrap (excl. ashes and residues containing beryllium)   | 10% | 2 |
| 811219 | Articles of beryllium, n.e.s.   | 10% | 2 |
| 811221 | Unwrought chromium; chromium powders  | 10% | 2 |
| 811222 | Chromium waste and scrap (excl. ash and residues containing chromium and chromium alloys containing > 10% by weight of nickel)  | 10% | 2 |
| 811229 | Articles of chromium, n.e.s.  | 10% | 2 |
| 811230 | Germanium and articles thereof, n.e.s.; germanium waste and scrap (excl. ash and residues containing germanium)   | 10% | 2 |
| 811240 | Vanadium and articles thereof, n.e.s.; vanadium waste and scrap (excl. ash and residues containing vanadium)  | 10% | 2 |
| 811251 | Unwrought thallium; thallium powders  | 10% | 2 |
| 811252 | Thallium waste and scrap (excl. ashes and residues containing thallium)   | 10% | 2 |
| 811259 | Articles of thallium, n.e.s.  | 10% | 2 |
| 811292 | Unwrought hafnium "celtium", niobium "columbium", rhenium, gallium and indium; powders and waste and scrap of these metals (excl. ash and residues containing these metals) | 10% | 2 |
| 811299 | Articles of hafnium "celtium", niobium "columbium", rhenium, gallium and indium, n.e.s.   | 10% | 2 |
| 811300 | Cermets and articles thereof, n.e.s.; waste and scrap of cermets (excl. ash and residues containing cermets)  | 10% | 2 |
| 820110 | Spades and shovels, with working parts of base metal  | 20% | 5 |

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| 820120 | Forks, incl. pitchforks, with working parts of base metal  | 20% | 5 |
| 820130 | Mattocks, picks, hoes and rakes, with working parts of base metal (excl. ice axes)   | 20% | 5 |
| 820140 | Axes, bill hooks and similar hewing tools, with working parts of base metal (excl. ice axes)   | 20% | 5 |
| 820150 | Secateurs and similar one-handed pruners and shears, incl. poultry shears, with working parts of base metal  | 20% | 3 |
| 820160 | Hedge shears, two-handed pruning shears and similar two-handed shears, with working parts of base metal  | 20% | 3 |
| 820190 | Scythes, sickles, hay knives, timber wedges and other hand tools of a kind used in agriculture, horticulture or forestry, with working parts of base metal (excl. spades, shovels, forks, mattocks, picks, hoes, rakes, axes, bill hooks and similar hewing tools, poultry shears, secateurs and similar one-handed pruners and shears, hedge shears, two-handed pruning shears and similar two-handed shears) | 20% | 3 |
| 820210 | Hand saws, with working parts of base metal (excl. power-operated saws)  | 20% | 3 |
| 820220 | Band saw blades of base metal  | 20% | 2 |
| 820231 | Circular saw blades, incl. slitting or slotting saw blades, of base metal, with working parts of steel   | 20% | 2 |
| 820239 | Circular saw blades, incl. slitting or slotting saw blades, and parts thereof, of base metal, with working parts of materials other than steel   | 20% | 2 |
| 820240 | Chain saw blades of base metal   | 20% | 2 |
| 820291 | Straight saw blades, of base metal, for working metal  | 20% | 2 |
| 820299 | Saw blades, incl. toothless saw blades, of base metal (excl. band saw blades, circular saw blades, slitting or slotting saw blades, chain saw blades and straight saw blades for working metal)  | 20% | 2 |
| 820310 | Files, rasps and similar hand tools of base metal  | 20% | 2 |
| 820320 | Pliers, incl. cutting pliers, pincers and tweezers for non-medical use and similar hand tools, of base metal   | 20% | 2 |
| 820330 | Metal cutting shears and similar hand tools, of base metal   | 20% | 2 |

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| 820340 | Pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal   | 20% | 2 |
| 820411 | Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, non-adjustable  | 20% | 2 |
| 820412 | Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, adjustable (excl. tap wrenches)                                       | 20% | 2 |
| 820420 | Interchangeable spanner sockets, with or without handles, of base metal  | 20% | 2 |
| 820510 | Hand-operated drilling, threading or tapping hand tools  | 20% | 2 |
| 820520 | Hammers and sledge hammers with working parts of base metal  | 20% | 2 |
| 820530 | Planes, chisels, gouges and similar cutting tools for working wood   | 20% | 2 |
| 820540 | Hand-operated screwdrivers   | 20% | 2 |
| 820551 | Household hand tools, non-mechanical, with working parts of base metal, n.e.s.   | 20% | 2 |
| 820559 | Hand tools, incl. glaziers' diamonds, of base metal, n.e.s.  | 20% | 2 |
| 820560 | Blow lamps and the like (excl. gas-powered blow lamps)   | 20% | 2 |
| 820570 | Vices, clamps and the like (excl. accessories for and parts of machine tools)  | 20% | 2 |
| 820580 | Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks  | 20% | 2 |
| 820590 | Sets of two or more tools of the subheading of heading 8205  | 20% | 2 |
| 820600 | Sets of two or more tools of heading 8202 to 8205, put up in sets for retail sale  | 20% | 2 |
| 820713 | Rock-drilling or earth-boring tools, interchangeable, with working parts of sintered metal carbides or cermets   | 10% | 2 |
| 820719 | Rock drilling or earth boring tools, interchangeable, and parts therefor, with working parts of materials other than sintered metal carbide or cermets | 10% | 2 |

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| 820720 | Interchangeable dies for drawing or extruding metal  | 10% | 2 |
| 820730 | Interchangeable tools for pressing, stamping or punching   | 10% | 2 |
| 820740 | Tools for tapping or threading, interchangeable  | 10% | 2 |
| 820750 | Tools for drilling, interchangeable (excl. rock drilling or earth boring tools and tools for tapping)  | 10% | 2 |
| 820760 | Interchangeable tools for boring or broaching  | 10% | 2 |
| 820770 | Interchangeable tools for milling  | 10% | 2 |
| 820780 | Interchangeable tools for turning  | 10% | 2 |
| 820790 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools, n.e.s.  | 10% | 2 |
| 820810 | Knives and cutting blades, of base metal, for machines or for mechanical appliances, for metal working   | 10% | 2 |
| 820820 | Knives and cutting blades, of base metal, for machines or for mechanical appliances, for wood working  | 10% | 2 |
| 820830 | Knives and cutting blades, of base metal, for kitchen appliances or for machines used by the food industry   | 10% | 2 |
| 820840 | Knives and cutting blades, of base metal, for agricultural, horticultural or forestry machines (excl. those for wood working)  | 10% | 2 |
| 820890 | Knives and cutting blades, of base metal, for machines or for mechanical appliances (excl. those for metal or wood working, kitchen appliances or machines used by the food industry and those for agricultural, horticultural or forestry machines) | 10% | 2 |
| 820900 | Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets  | 20% | 2 |
| 821000 | Hand-operated mechanical devices, of base metal, weighing $\leq 10$ kg, used in the preparation, conditioning or serving of food or drink  | 30% | 3 |
| 821110 | Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article  | 30% | 3 |

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| 821191 | Table knives having fixed blades of base metal, incl. handles (excl. butter knives and fish knives)   | 30% | 3 |
| 821192 | Knives with fixed blades of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)              | 30% | 3 |
| 821193 | Knives having other than fixed blades, incl. pruning knives, of base metal (excl. razors)   | 30% | 3 |
| 821194 | Blades of base metal for table knives, pocket knives and other knives of heading 8211   | 30% | 3 |
| 821195 | Handles of base metal for table knives, pocket knives and other knives of heading 8211  | 30% | 3 |
| 821210 | Non-electric razors of base metal   | 30% | 3 |
| 821220 | Safety razor blades of base metal, incl. razor blade blanks in strips   | 30% | 3 |
| 821290 | Parts of non-electric razors of base metal (excl. safety razor blades and razor blade blanks in strips)   | 20% | 3 |
| 821300 | Scissors, tailors' shears and similar shears, and blades therefor, of base metal (excl. hedge shears, two-handed pruning shears and similar two-handed shears, secateurs and similar one-handed pruners and shears and hoof nippers for farriers) | 30% | 3 |
| 821410 | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of chapter 84)  | 30% | 3 |
| 821420 | Manicure or pedicure sets and instruments, incl. nail files, of base metal (excl. ordinary scissors)  | 30% | 3 |
| 821490 | Hair clippers, butchers' or kitchen cleavers and other articles of cutlery of base metal, n.e.s.  | 30% | 3 |
| 821510 | Sets of spoons, forks or other articles of heading 8215, which may also contain up to an equivalent number of knives, of base metal, containing at least one article plated with precious metal   | 30% | 3 |

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| 821520 | Sets of spoons, forks or other articles of heading 8215, incl. those with up to an equal number of knives, of base metal, containing no articles plated with precious metal   | 30% | 3 |
| 821591 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)     | 30% | 3 |
| 821599 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears) | 30% | 3 |
| 830110 | Padlocks of base metal  | 30% | 3 |
| 830120 | Locks used for motor vehicles, of base metal  | 30% | 3 |
| 830130 | Locks used for furniture, of base metal   | 30% | 3 |
| 830140 | Locks of base metal (excl. padlocks and locks for motor vehicles or furniture)  | 30% | 3 |
| 830150 | Clasps and frames with clasps, incorporating locks, of base metal   | 30% | 3 |
| 830160 | Parts of padlocks, locks, clasps and frames with clasps, incorporating locks, of base metal, n.e.s.   | 30% | 2 |
| 830170 | Keys presented separately for padlocks, locks, clasps and frames with clasps incorporating locks, of base metal, n.e.s.   | 30% | 3 |
| 830210 | Hinges of all kinds, of base metal  | 30% | 3 |
| 830220 | Castors with mountings of base metal  | 30% | 3 |
| 830230 | Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)  | 30% | 3 |
| 830241 | Base metal mountings and fittings suitable for buildings (excl. locks with keys and hinges)   | 30% | 3 |
| 830242 | Base metal mountings, fittings and similar articles suitable for furniture (excl. locks with keys, hinges and castors)  | 30% | 3 |

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| 830249 | Base metal mountings, fittings and similar articles (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)                                  | 30% | 3 |
| 830250 | Hat-racks, hat-pegs, brackets and similar fixtures of base metal  | 30% | 3 |
| 830260 | Automatic door closers of base metal  | 30% | 3 |
| 830300 | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal  | 30% | 3 |
| 830400 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)  | 30% | 3 |
| 830510 | Fittings for loose-leaf binders or files, of base metal (excl. drawing pins and clasps for books or registers)  | 30% | 3 |
| 830520 | Staples in strips, of base metal  | 30% | 3 |
| 830590 | Office articles such as letter clips, letter corners, paper clips and indexing tags, of base metal, incl. parts of articles of heading 8305 (excl. fittings for loose-leaf binders or files, staples in strips, drawing pins and clasps for books or registers) | 30% | 3 |
| 830610 | Bells, gongs and the like, non-electric, of base metal (excl. musical instruments)  | 30% | 3 |
| 830621 | Statuettes and other ornaments, of base metal, plated with precious metal (excl. works of art, collectors' pieces and antiques)   | 30% | 3 |
| 830629 | Statuettes and other ornaments, of base metal, not plated with precious metal (excl. works of art, collectors' pieces and antiques)   | 30% | 5 |
| 830630 | Photograph, picture or similar frames, of base metal; mirrors of base metal (excl. optical elements)  | 30% | 3 |
| 830710 | Flexible tubing of iron or steel, with or without fittings  | 10% | 2 |
| 830790 | Flexible tubing of base metal other than iron or steel, with or without fittings  | 10% | 2 |



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| 830810 | Hooks, eyes and eyelets, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles   | 20% | 2 |
| 830820 | Tubular or bifurcated rivets, of base metal  | 10% | 2 |
| 830890 | Clasps, frames with clasps without locks, buckles and buckle-clasps, of base metal, for clothing, footwear, handbags, travel goods or other made-up articles, incl. parts of articles of heading 8308, of base metal (excl. hooks, eyes, eyelets and tubular or bifurcated rivets)   | 20% | 2 |
| 830910 | Crown corks of base metal  | 10% | 2 |
| 830990 | Stoppers, caps and lids, incl. screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal (excl. crown corks)   | 10% | 3 |
| 831000 | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)  | 30% | 3 |
| 831110 | Coated electrodes of base metal, for electric arc-welding  | 30% | 3 |
| 831120 | Cored wire of base metal, for electric arc-welding   | 30% | 3 |
| 831130 | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame (excl. wire and rods cored with solder which, excl. the flux material, contains $\geq 2\%$ by weight of precious metal)  | 30% | 3 |
| 831190 | Wire, rods, tubes, plates, electrodes and the like, of base metal or of metal carbides, coated or cored with flux material, for soldering, brazing, welding or deposition of metal or metal carbides, n.e.s., and wire and rods of agglomerated base metal powder, for metal spraying, incl. parts of articles of heading 8311, n.e.s. | 30% | 3 |
| 840110 | Nuclear reactors [Euratom]   | 10% | 1 |
| 840120 | Machinery and apparatus for isotopic separation and parts thereof, n.e.s. [Euratom]  | 10% | 1 |
| 840130 | Fuel elements "cartridges", non-irradiated, in casing with handling fixtures, for nuclear reactors [Euratom]   | 10% | 1 |

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| 840140 | Parts of nuclear reactors, n.e.s. [Euratom]   | 10% | 1 |
| 840211 | Watertube boilers with a steam production > 45 t/hour   | 10% | 1 |
| 840212 | Watertube boilers with a steam production ≤ 45 t/hour (excl. central heating hot water boilers capable also of producing low pressure steam)  | 10% | 1 |
| 840219 | Vapour generating boilers, incl. hybrid boilers (excl. central heating hot water boilers capable also of producing low pressure steam)  | 10% | 1 |
| 840220 | Super-heated water boilers  | 10% | 1 |
| 840290 | Parts of vapour generating boilers and super-heated water boilers, n.e.s.   | 10% | 1 |
| 840310 | Central heating boilers, non-electric (excl. vapour generating boilers and super-heated water boilers of heading 8402)  | 10% | 1 |
| 840390 | Parts of central heating boilers, n.e.s.  | 10% | 1 |
| 840410 | Auxiliary plant for use with boilers of heading 8402 or 8403, e.g. economizers, super-heaters, soot removers and gas recoverers;  | 10% | 1 |
| 840420 | Condensers for steam or other vapour power units  | 10% | 1 |
| 840490 | Parts of auxiliary plant of heading 8402 or 8403 and condensers for steam or other vapour power units, n.e.s.   | 10% | 1 |
| 840510 | 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 (excl. coke ovens, electrolytic process gas generators and carbide lamps) | 10% | 1 |
| 840590 | Parts of producer gas or water gas generators and acetylene gas generators or similar water process gas generators, n.e.s.  | 10% | 1 |
| 840610 | Steam and other vapour turbines for marine propulsion   | 10% | 1 |
| 840681 | Steam and other vapour turbines, of an output > 40 MW (excl. those for marine propulsion)   | 10% | 1 |
| 840682 | Steam and other vapour turbines, of an output ≤ 40 MW (excl. those for marine propulsion)   | 10% | 1 |

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| 840690 | Parts of steam and other vapour turbines, n.e.s.   | 10% | 1 |
| 840710 | Spark-ignition reciprocating or rotary internal combustion piston engine, for aircraft   | 0%  | 1 |
| 840721 | Spark-ignition outboard motors for marine propulsion   | 20% | 1 |
| 840729 | Spark-ignition reciprocating or rotary internal combustion piston engine for marine propulsion (excl. outboard motors)   | 10% | 1 |
| 840731 | Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity $\leq 50 \text{ cm}^3$   | 10% | 2 |
| 840732 | Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity $> 50 \text{ cm}^3$ but $\leq 250 \text{ cm}^3$                    | 20% | 2 |
| 840733 | Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity $> 250 \text{ cm}^3$ but $\leq 1.000 \text{ cm}^3$                                   | 20% | 2 |
| 840734 | Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity $> 1.000 \text{ cm}^3$   | 20% | 2 |
| 840790 | Spark-ignition reciprocating or rotary internal combustion piston engine (excl. those for aircraft or marine propulsion and reciprocating piston engine of a kind used for vehicles of chapter 87) | 20% | 3 |
| 840810 | Compression-ignition internal combustion piston engine "diesel or semi-diesel engines", for marine propulsion  | 20% | 2 |
| 840820 | Compression-ignition internal combustion piston engine "diesel or semi-diesel engines", for the propulsion of vehicles of chapter 87   | 20% | 2 |
| 840890 | Compression-ignition internal combustion piston engine "diesel or semi-diesel engines" (excl. engines for marine propulsion and engines for vehicles of chapter 87)                                | 20% | 3 |
| 840910 | Parts suitable for use solely or principally with internal combustion piston engine for aircraft, n.e.s.   | 0%  | 1 |

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| 840991 | Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.   | 20% | 3 |
| 840999 | Parts suitable for use solely or principally with compression-ignition internal combustion piston engine, n.e.s.   | 20% | 3 |
| 841011 | Hydraulic turbines and water wheels, of a power $\leq$ 1.000 kW (excl. hydraulic power engines and motors of heading 8412)   | 10% | 1 |
| 841012 | Hydraulic turbines and water wheels, of a power $>$ 1.000 kW but $\leq$ 10.000 kW (excl. hydraulic power engines and motors of heading 8412)                         | 10% | 1 |
| 841013 | Hydraulic turbines and water wheels, of a power $>$ 10.000 kW (excl. hydraulic power engines and motors of heading 8412)   | 10% | 1 |
| 841090 | Parts of hydraulic turbines and water wheels, n.e.s.; hydraulic turbine regulators   | 10% | 3 |
| 841111 | Turbo-jets of a thrust $\leq$ 25 kN  | 10% | 1 |
| 841112 | Turbo-jets of a thrust $>$ 25 kN   | 10% | 1 |
| 841121 | Turbo-propellers of a power $\leq$ 1.100 kW  | 10% | 1 |
| 841122 | Turbo-propellers of a power $>$ 1.100 kW   | 10% | 1 |
| 841181 | Gas turbines of a power $\leq$ 5.000 kW (excl. turbo-jets and turbo-propellers)  | 10% | 1 |
| 841182 | Gas turbines of a power $>$ 5.000 kW (excl. turbo-jets and turbo-propellers)   | 10% | 1 |
| 841191 | Parts of turbo-jets or turbo-propellers, n.e.s.  | 10% | 1 |
| 841199 | Parts of gas turbines, n.e.s.  | 10% | 1 |
| 841210 | Reaction engines other than turbo-jets   | 10% | 1 |
| 841221 | Hydraulic power engines and motors, linear acting "cylinders"  | 10% | 1 |
| 841229 | Hydraulic power engines and motors (excl. hydraulic turbines and water wheels of heading 8410, steam turbines and hydraulic power engines and motors, linear acting) | 10% | 1 |
| 841231 | Pneumatic power engines and motors, linear-acting, "cylinders"   | 10% | 1 |
| 841239 | Pneumatic power engines and motors (excl. linear acting)   | 10% | 1 |

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| 841280 | Engines and motors (excl. steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors and electric motors)                                       | 10% | 1 |
| 841290 | Parts of engines and motors, n.e.s.  | 10% | 2 |
| 841311 | Pumps fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling-stations or in garages   | 10% | 2 |
| 841319 | Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages)   | 10% | 2 |
| 841320 | Hand pumps (excl. those of subheading 8413.11 and 8413.19)   | 10% | 2 |
| 841330 | Fuel, lubricating or cooling medium pumps for internal combustion piston engine  | 10% | 3 |
| 841340 | Concrete pumps   | 10% | 2 |
| 841350 | Reciprocating positive displacement pumps, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)  | 10% | 2 |
| 841360 | Rotary positive displacement pumps, power-driven (excl. those of subheading 8413.11 and 8413.19 and fuel, lubricating or cooling medium pumps for internal combustion piston engine)   | 10% | 3 |
| 841370 | Centrifugal pumps, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)  | 10% | 3 |
| 841381 | Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds) | 10% | 3 |
| 841382 | Liquid elevators (excl. pumps)   | 10% | 2 |

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| 841391 | Parts of pumps for liquids, n.e.s.  | 10% | 3 |
| 841392 | Parts of liquid elevators, n.e.s.   | 10% | 1 |
| 841410 | Vacuum pumps  | 10% | 2 |
| 841420 | Hand-operated or foot-operated air pumps  | 20% | 2 |
| 841430 | Compressors for refrigerating equipment   | 10% | 2 |
| 841440 | Air compressors mounted on a wheeled chassis for towing   | 10% | 2 |
| 841451 | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output $\leq$ 125 W  | 20% | 3 |
| 841459 | Fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output $\leq$ 125 W)   | 20% | 3 |
| 841460 | Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side $\leq$ 120 cm   | 20% | 3 |
| 841480 | Air pumps, air or other gas compressors and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side $>$ 120 cm (excl. vacuum pumps, hand- or foot-operated air pumps, compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing) | 20% | 3 |
| 841490 | Parts of : air or vacuum pumps, air or other gas compressors, fans and ventilating or recycling hoods incorporating a fan, n.e.s.   | 10% | 2 |
| 841510 | Window or wall air conditioning machines, self-contained or "split-system"  | 30% | 3 |
| 841520 | Air conditioning machines of a kind used for persons, in motor vehicles   | 30% | 3 |
| 841581 | Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle "reversible heat pumps" (excl. of a kind used for persons in motor vehicles and self-contained or "split-system" window or wall air conditioning machines)  | 30% | 3 |

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| 841582 | Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling/heat cycle (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)  | 10% | 2 |
| 841583 | Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines) | 10% | 2 |
| 841590 | Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.   | 20% | 1 |
| 841610 | Furnace burners for liquid fuel  | 10% | 2 |
| 841620 | Furnace burners for pulverised solid fuel or gas, incl. combination burners  | 10% | 2 |
| 841630 | Mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances (excl. burners)   | 10% | 2 |
| 841690 | Parts of furnace burners such as mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances, n.e.s.  | 10% | 2 |
| 841710 | Industrial or laboratory furnaces and ovens, non-electric, for the roasting, melting or other heat-treatment of ores, pyrites or metals (excl. drying ovens)   | 10% | 2 |
| 841720 | Bakery ovens, incl. biscuit ovens, non-electric  | 10% | 2 |
| 841780 | Industrial or laboratory furnaces and ovens, non-electric, incl. incinerators (excl. those for the roasting, melting or other heat-treatment of ores, pyrites or metals, bakery ovens, drying ovens and ovens for cracking operations)   | 10% | 2 |
| 841790 | Parts of industrial or laboratory furnaces, non-electric, incl. incinerators, n.e.s.   | 10% | 1 |

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| 841810 | Combined refrigerators-freezers, with separate external doors   | 30% | 3 |
| 841821 | Household refrigerators, compression-type   | 30% | 3 |
| 841822 | Household electrical refrigerators, absorption-type   | 30% | 3 |
| 841829 | Household refrigerators, non-electrical, absorption-type  | 30% | 3 |
| 841830 | Freezers of the chest type, of a capacity $\leq 800$ l  | 30% | 3 |
| 841840 | Freezers of the upright type, of a capacity $\leq 900$ l  | 30% | 3 |
| 841850 | Refrigerated or freezing chests, cabinets, display counters, show-cases and similar, refrigerating or freezing furniture with a refrigerating unit or evaporator (excl. combined refrigerator-freezers with separate external doors, household refrigerators and freezers of the chest type of a capacity $\leq 800$ l or of the upright type of a capacity $\leq 900$ l) | 30% | 3 |
| 841861 | Compression type units whose condensers are heat exchangers   | 10% | 2 |
| 841869 | Refrigerating or freezing equipment and absorption heat pumps (excl. refrigerating and freezing furniture)  | 10% | 2 |
| 841891 | Furniture designed to receive refrigerating or freezing equipment   | 20% | 2 |
| 841899 | Parts of refrigerating or freezing equipment and heat pumps, n.e.s.   | 20% | 3 |
| 841911 | Instantaneous gas water heaters (excl. boilers or water heaters for central heating)  | 20% | 3 |
| 841919 | Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)   | 20% | 2 |
| 841920 | Medical, surgical or laboratory sterilizers   | 5%  | 1 |
| 841931 | Dryers for agricultural products  | 10% | 1 |
| 841932 | Dryers for wood, paper pulp, paper or paperboard  | 10% | 1 |



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| 841939 | Dryers (excl. dryers for agricultural products, paper pulp, paper or paperboard, yarns, fabrics and other textile products, dryers for bottles or other containers, hair dryers, hand dryers and domestic appliances)   | 10% | 1 |
| 841940 | Distilling or rectifying plant  | 10% | 1 |
| 841950 | Heat exchange units (excl. instantaneous heaters, storage water heaters, boilers and equipment without a separating wall)   | 10% | 1 |
| 841960 | Machinery for liquefying air or other gases   | 10% | 1 |
| 841981 | Machinery, plant and equipment for making hot drinks or for cooking or heating food (excl. domestic appliances)   | 30% | 3 |
| 841989 | 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, sterilizing, pasteurizing, steaming, evaporating, vapourizing, condensing or cooling, n.e.s. (excl. machinery used for domestic purposes and furnaces, ovens and other equipment of heading 8514) | 10% | 2 |
| 841990 | Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s.  | 10% | 1 |
| 842010 | Calendering or other rolling machines (other than for metals or glass)  | 10% | 2 |
| 842091 | Cylinders for calendering or other rolling machines (other than for metals or glass)  | 10% | 2 |
| 842099 | Parts for calendering or rolling machines, n.e.s. (other than for metals or glass and excl. cylinders)  | 10% | 1 |
| 842111 | Centrifugal cream separators  | 10% | 2 |
| 842112 | Centrifugal clothes-dryers  | 10% | 2 |
| 842119 | Centrifuges, incl. centrifugal dryers (excl. isotope separators, cream separators and clothes dryers)   | 10% | 2 |
| 842121 | Machinery and apparatus for filtering or purifying water  | 10% | 2 |

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| 842122 | Machinery and apparatus for filtering or purifying beverages (excl. water)  | 10% | 2 |
| 842123 | Oil or petrol-filters for internal combustion engines   | 10% | 2 |
| 842129 | Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol-filters for internal combustion engines and artificial kidneys)   | 10% | 2 |
| 842131 | Intake air filters for internal combustion engines  | 10% | 2 |
| 842139 | Machinery and apparatus for filtering or purifying gases (excl. isotope separators and intake air filters for internal combustion engines)  | 10% | 2 |
| 842191 | Parts of centrifuges, incl. centrifugal dryers, n.e.s.  | 10% | 1 |
| 842199 | Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.  | 10% | 2 |
| 842211 | Dish-washing machines of the household type   | 30% | 3 |
| 842219 | Dish-washing machines (excl. those of the household type)   | 30% | 3 |
| 842220 | Machinery for cleaning or drying bottles or other containers (excl. dish-washing machines)  | 10% | 2 |
| 842230 | Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages  | 10% | 2 |
| 842240 | Packing or wrapping machinery, incl. heat-shrink wrapping machinery (excl. machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers and machinery for capsuling bottles, jars, tubes and similar containers) | 10% | 2 |
| 842290 | Parts of dish-washing machines, packing or wrapping machinery and other machinery and apparatus of heading 8422, n.e.s.   | 10% | 2 |
| 842310 | Personal weighing machines, incl. baby scales; household scales   | 30% | 3 |
| 842320 | Scales for continuous weighing of goods on conveyors  | 10% | 2 |

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| 842330 | Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales (excl. scales for continuous weighing of goods on conveyors)  | 10% | 2 |
| 842381 | Weighing machinery having a maximum weighing capacity $\leq 30$ kg (excl. balances of a sensitivity of 5 cg or better, personal weighing machines, household scales, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales) | 10% | 2 |
| 842382 | Weighing machinery of a maximum weighing capacity $> 30$ kg but $\leq 5.000$ kg (excl. personal weighing machines, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales)   | 10% | 2 |
| 842389 | Weighing machinery of a maximum weighing capacity $> 5.000$ kg   | 10% | 2 |
| 842390 | Weighing machine weights of all kinds; parts of weighing machinery, n.e.s.   | 30% | 3 |
| 842410 | Fire extinguishers, whether or not charged (excl. fire-extinguishing bombs and grenades)   | 10% | 1 |
| 842420 | Spray guns and similar appliances (other than electrical machines, appliances and other devices for spraying molten metals or metal carbides of heading 8515, sand blasting machines and similar jet projecting machines)  | 10% | 1 |
| 842430 | Steam or sand blasting machines and similar jet projecting machines, incl. water cleaning appliances with built-in motor (excl. appliances for cleaning special containers)  | 10% | 1 |
| 842481 | Agricultural or horticultural mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders   | 10% | 1 |
| 842489 | Mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s.   | 10% | 1 |
| 842490 | Parts of fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines and machinery and apparatus for projecting, dispersing or spraying liquids or powders, n.e.s.  | 10% | 1 |
| 842511 | Pulley tackle and hoists, powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)   | 10% | 2 |
| 842519 | Pulley tackle and hoists, not powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)   | 10% | 2 |

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| 842520 | Pit-head winding gear; winches for use underground  | 10% | 2 |
| 842531 | Winches and capstans powered by electric motor (excl. pit-head winding gear and winches for use underground)  | 10% | 2 |
| 842539 | Winches and capstans not powered by electric motor (excl. pit-head winding gear and winches specially designed for use underground)   | 10% | 2 |
| 842541 | Built-in jacking systems of a type used in garages  | 10% | 2 |
| 842542 | Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)  | 10% | 2 |
| 842549 | Jacks and hoists of a kind used for raising vehicles, not hydraulic   | 30% | 3 |
| 842611 | Overhead travelling cranes on fixed support   | 10% | 1 |
| 842612 | Mobile lifting frames on tyres and straddle carriers  | 10% | 1 |
| 842619 | Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames (excl. overhead travelling cranes on fixed support, mobile lifting frames on tyres, straddle carriers and portal or pedestal jib cranes)   | 10% | 1 |
| 842620 | Tower cranes  | 10% | 1 |
| 842630 | Portal or pedestal jib cranes   | 10% | 1 |
| 842641 | Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres and straddle carriers)   | 10% | 1 |
| 842649 | Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)   | 10% | 1 |
| 842691 | Cranes designed for mounting on road vehicles   | 10% | 1 |
| 842699 | Ships' derricks; cranes, incl. cable cranes (excl. overhead travelling cranes, transporter cranes, gantry cranes, portal or pedestal jib cranes, bridge cranes, mobile lifting frames and straddle carriers, tower cranes, works trucks fitted with a crane, mobile cranes and cranes designed for mounting on road vehicles) | 10% | 1 |
| 842710 | Self-propelled trucks fitted with lifting or handling equipment, powered by an electric motor   | 10% | 3 |

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| 842720 | Self-propelled trucks fitted with lifting or handling equipment, not powered by an electric motor                                       | 10% | 3 |
| 842790 | Works trucks fitted with lifting or handling equipment, not self-propelled  | 10% | 3 |
| 842810 | Lifts and skip hoists   | 10% | 2 |
| 842820 | Pneumatic elevators and conveyors   | 10% | 2 |
| 842831 | Continuous-action elevators and conveyors for goods or materials, for underground use (excl. pneumatic elevators and conveyors)         | 10% | 2 |
| 842832 | Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)                               | 10% | 2 |
| 842833 | Continuous-action elevators and conveyors for goods or materials, belt type (excl. those for underground use)                           | 10% | 2 |
| 842839 | Continuous-action elevators and conveyors, for goods or materials (excl. those for underground use and bucket, belt or pneumatic types) | 10% | 2 |
| 842840 | Escalators and moving walkways  | 10% | 2 |
| 842850 | Mines wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment                         | 10% | 2 |
| 842860 | Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars  | 10% | 2 |
| 842890 | Machinery for lifting, handling, loading or unloading, n.e.s.   | 10% | 2 |
| 842911 | Self-propelled bulldozers and angledozers, track laying   | 10% | 3 |
| 842919 | Self-propelled bulldozers and angledozers, on wheels  | 10% | 3 |
| 842920 | Self-propelled graders and levellers  | 10% | 3 |
| 842930 | Self-propelled scrapers   | 10% | 3 |
| 842940 | Self-propelled tamping machines and road rollers  | 10% | 3 |

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| 842951 | Self-propelled front-end shovel loaders  | 10% | 3 |
| 842952 | Self-propelled mechanical shovels, excavators and shovel loaders, with a 360° revolving superstructure   | 10% | 3 |
| 842959 | Self-propelled mechanical shovels, excavators and shovel loaders (excl. self-propelled mechanical shovels with a 360° revolving superstructure and front-end shovel loaders)                             | 10% | 3 |
| 843010 | Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or lorries)   | 10% | 2 |
| 843020 | Snow-ploughs and snow-blowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)  | 10% | 1 |
| 843031 | Self-propelled coal or rock cutters and tunnelling machinery (excl. hydraulically operated self-advancing supports for mines)  | 10% | 2 |
| 843039 | Coal or rock cutters and tunnelling machinery, not self-propelled (excl. hand-operated tools and hydraulically operated self-advancing supports for mines)   | 10% | 2 |
| 843041 | Self-propelled boring or sinking machinery for boring earth or extracting minerals or ores (excl. those mounted on railway or tramway wagons, motor vehicle chassis or lorries and tunnelling machinery) | 10% | 2 |
| 843049 | Boring or sinking machinery for boring earth or extracting minerals or ores, not self-propelled and not hydraulic (excl. tunnelling machinery and hand-operated tools)                                   | 10% | 2 |
| 843050 | Self-propelled earth-moving machinery, n.e.s.  | 10% | 2 |
| 843061 | Tamping or compacting machinery, not self-propelled (excl. hand-operated tools)  | 10% | 2 |
| 843069 | Earth moving machinery, not self-propelled, n.e.s.   | 10% | 2 |
| 843110 | Parts of pulley tackles and hoists (other than skip hoists), winches, capstans and jacks, n.e.s.   | 10% | 1 |

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| 843120 | Parts of fork-lift trucks and other works trucks fitted with lifting or handling equipment, n.e.s.   | 10% | 1 |
| 843131 | Parts of lifts, skip hoists or escalators, n.e.s.  | 10% | 1 |
| 843139 | Parts of machinery of heading 8428, n.e.s.   | 10% | 1 |
| 843141 | Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430   | 10% | 1 |
| 843142 | Bulldozer or angledozer blades, n.e.s.   | 10% | 1 |
| 843143 | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.   | 10% | 3 |
| 843149 | Parts of machinery of heading 8426, 8429 and 8430, n.e.s.  | 10% | 3 |
| 843210 | Ploughs for use in agriculture, horticulture or forestry   | 10% | 1 |
| 843221 | Disc harrows for use in agriculture, horticulture or forestry  | 10% | 1 |
| 843229 | Harrows, scarifiers, cultivators, weeders and hoes for use in agriculture, horticulture or forestry (excl. disc harrows)   | 10% | 1 |
| 843230 | Seeders, planters and transplanters for use in agriculture, horticulture and forestry  | 10% | 1 |
| 843240 | Manure spreaders and fertilizer distributors for use in agriculture, horticulture and forestry   | 10% | 1 |
| 843280 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers (excl. sprayers and dusters, ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters, manure spreaders and fertilizer distributors) | 10% | 1 |
| 843290 | Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers, n.e.s.   | 10% | 1 |
| 843311 | Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal plane   | 30% | 3 |

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| 843319 | Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a vertical plane or with cutter bars   | 30% | 3 |
| 843320 | Mowers, incl. cutter bars for tractor mounting (excl. mowers for lawns, parks or sports grounds)   | 10% | 1 |
| 843330 | Haymaking machinery (excl. mowers)   | 10% | 1 |
| 843340 | Straw or fodderbalers, incl. pick-up balers  | 10% | 1 |
| 843351 | Combine harvester-threshers  | 10% | 1 |
| 843352 | Threshing machinery (excl. combine harvester-threshers)  | 10% | 1 |
| 843353 | Root or tuber harvesting machines  | 10% | 1 |
| 843359 | Harvesting machinery for agricultural produce (excl. mowers, haymaking machinery, straw and fodder balers, incl. pick-up balers, combine harvester-threshers, other threshing machinery and root or tuber harvesting machines)                                 | 10% | 1 |
| 843360 | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excl. machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)   | 10% | 1 |
| 843390 | Parts of harvesting machinery, threshing machinery, mowers and machines for cleaning, sorting or grading agricultural produce, n.e.s.  | 10% | 1 |
| 843410 | Milking machines   | 10% | 1 |
| 843420 | Dairy machinery (excl. refrigerating or heat treatment equipment, cream separators, clarifying centrifuges, filter presses and other filtering equipment)  | 10% | 1 |
| 843490 | Parts of milking machines and dairy machinery, n.e.s.  | 10% | 1 |
| 843510 | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages (excl. machinery for the treatment of these beverages, incl. centrifuges, filter presses, other filtering equipment and domestic appliances) | 10% | 2 |



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| 843590 | Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages, n.e.s.  | 10% | 1 |
| 843610 | Machinery for preparing animal feedingstuffs in agricultural holdings and similar undertakings (excl. machinery for the feedingstuff industry, forage harvesters and autoclaves for cooking fodder)   | 10% | 1 |
| 843621 | Poultry incubators and brooders   | 10% | 1 |
| 843629 | Poultry-keeping machinery (excl. machines for sorting or grading eggs, poultry pickers of heading 8438 and incubators and brooders)   | 10% | 1 |
| 843680 | Agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.  | 10% | 1 |
| 843691 | Parts of poultry-keeping machinery or poultry incubators and brooders, n.e.s.   | 10% | 1 |
| 843699 | Parts of agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.   | 10% | 1 |
| 843710 | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables  | 10% | 1 |
| 843780 | Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables (excl. farm-type machinery, heat treatment equipment, centrifugal dryers, air filters and machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables) | 10% | 1 |
| 843790 | Parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables or machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, n.e.s.  | 10% | 1 |
| 843810 | Bakery machinery and machinery for the industrial preparation or manufacture of macaroni, spaghetti or similar products (excl. ovens, macaroni drying machines and dough rollers)   | 10% | 2 |
| 843820 | Machinery for the industrial preparation or manufacture of confectionery, cocoa or chocolate (excl. centrifuges and filtering, heating or refrigerating equipment)  | 10% | 2 |
| 843830 | Machinery for sugar manufacture (excl. centrifuges and filtering, heating or refrigerating equipment)   | 10% | 2 |

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| 843840 | Brewery machinery (excl. centrifuges and filtering, heating or refrigerating equipment)   | 10% | 2 |
| 843850 | Machinery for the industrial preparation of meat or poultry (excl. cooking and other heating appliances and refrigerating or freezing equipment)  | 10% | 2 |
| 843860 | Machinery for the industrial preparation of fruits, nuts or vegetables (excl. cooking and other heating appliances, refrigerating or freezing equipment and machinery for the sorting or grading of fruit and vegetables) | 10% | 2 |
| 843880 | Machinery for the industrial preparation or manufacture of food or drink, n.e.s.  | 10% | 2 |
| 843890 | Parts of machinery for the industrial preparation or manufacture of food or drink, n.e.s.   | 10% | 2 |
| 843910 | Machinery for making pulp of fibrous cellulosic material (excl. autoclaves, boilers and other heating appliances)   | 10% | 2 |
| 843920 | Machinery for making paper or paperboard (excl. dryers and other heating appliances, calenders and machinery for making pulp)   | 10% | 2 |
| 843930 | Machinery for finishing paper or paperboard (excl. calenders)   | 10% | 2 |
| 843991 | Parts of machinery for making pulp of fibrous cellulosic material, n.e.s.   | 10% | 1 |
| 843999 | Parts of machinery for making or finishing paper or paperboard, n.e.s.  | 10% | 1 |
| 844010 | Book-binding machinery, incl. book-sewing machines (excl. machinery of heading 8441, general-purpose presses, printing machinery of heading 8443 and machines of uses ancillary to printing)                              | 10% | 2 |
| 844090 | Parts of book-binding machinery, n.e.s.   | 10% | 1 |
| 844110 | Cutting machines for making up paper pulp, paper or paperboard (excl. book-binding machinery of heading 8440)   | 10% | 2 |

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| 844120 | Machines for making bags, sacks or envelopes out of paper pulp, paper or paperboard (excl. sewing machines and eyeletting machines)   | 10% | 2 |
| 844130 | Machines for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding) out of paper pulp, paper or paperboard (excl. drying equipment and sewing machines)                                | 10% | 2 |
| 844140 | Machines for moulding articles in paper pulp, paper or paperboard (excl. drying equipment)  | 10% | 2 |
| 844180 | Machinery for making up paper pulp, paper or paperboard, n.e.s.   | 10% | 2 |
| 844190 | Parts of machinery for making up paper pulp, paper or paperboard, n.e.s.  | 10% | 1 |
| 844210 | Phototype-setting and composing machines (excl. general purpose automatic data processing machines also used for phototype-setting)   | 10% | 2 |
| 844220 | Machinery, apparatus and equipment for type-setting or composing, with or without founding device (excl. phototype-setting and composing machines)  | 10% | 2 |
| 844230 | Machinery, apparatus and equipment for preparing or making printing blocks, plates, cylinders or other printing components (excl. machine tools of heading 8456 to 8465 and machinery for type-founding and type-setting) | 10% | 2 |
| 844240 | Parts of machinery, apparatus and equipment for preparing or making printing blocks, plates, cylinders or other printing components, n.e.s.   | 10% | 1 |
| 844250 | Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes, e.g. planed, grained or polished                               | 10% | 1 |
| 844311 | Offset printing machinery, reel fed   | 10% | 2 |
| 844312 | Offset printing machinery, sheet fed, office type, sheet size $\leq 22 \times 36$ cm  | 10% | 2 |
| 844319 | Offset printing machinery (excl. offset printing machinery, sheet fed, office type, sheet size $\leq 22 \times 36$ cm and offset printing machinery, reel fed)  | 10% | 2 |

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| 844321 | Letterpress printing machinery, reel fed (excl. flexographic printing machinery)   | 10% | 2 |
| 844329 | Letterpress printing machinery (excl. flexographic printing and reel fed machinery)  | 10% | 2 |
| 844330 | Flexographic printing machinery  | 10% | 2 |
| 844340 | Gravure printing machinery   | 10% | 2 |
| 844351 | Ink-jet printing machines  | 10% | 2 |
| 844359 | Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 8442 (excl. hectograph or stencil duplicating machines, addressing machines and other office printing machines of heading 8469 to 8472, ink jet printing machines and offset, flexographic, letterpress and gravure printing machinery) | 10% | 2 |
| 844360 | Machines for uses ancillary to printing, for the feeding, carriage or further processing of sheets or webs of paper  | 10% | 2 |
| 844390 | Parts of printing machinery and machines for uses ancillary to printing, n.e.s.  | 10% | 1 |
| 844400 | Machines for extruding, drawing, texturing or cutting man-made textile materials   | 10% | 2 |
| 844511 | Carding machines for preparing textile fibres  | 10% | 2 |
| 844512 | Combing machines for preparing textile fibres  | 10% | 1 |
| 844513 | Drawing or roving machines   | 10% | 1 |
| 844519 | Machines for preparing textile fibres (excl. carding, combing, drawing or roving machines)   | 10% | 1 |
| 844520 | Textile spinning machines (excl. extruding and drawing or roving machines)   | 10% | 1 |
| 844530 | Textile doubling or twisting machines  | 10% | 1 |
| 844540 | Textile winding, incl. weft-winding, or reeling machines   | 10% | 1 |

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| 844590 | Machines for producing textile yarns and machines for preparing textile yarns for use on machines of heading 8446 or 8447 (excl. machines of heading 8444 and spinning, doubling or twisting machines) | 10% | 1 |
| 844610 | Weaving machines for weaving fabrics of a width $\leq$ 30 cm   | 10% | 1 |
| 844621 | Power looms for weaving fabrics of a width $>$ 30 cm, shuttle type   | 10% | 1 |
| 844629 | Hand looms for weaving fabrics of a width $>$ 30 cm, shuttle type  | 10% | 1 |
| 844630 | Weaving machines for weaving fabrics of a width $>$ 30 cm, shuttleless type  | 10% | 1 |
| 844711 | Circular knitting machines, with cylinder diameter $\leq$ 165 mm   | 10% | 1 |
| 844712 | Circular knitting machines, with cylinder diameter $>$ 165 mm  | 10% | 1 |
| 844720 | Flat knitting machines; stitch-bonding machines  | 10% | 1 |
| 844790 | Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting (excl. chain or blanket stitch machines)  | 10% | 1 |
| 844811 | Doobies and Jacquards; card reducing, copying, punching or assembling machines for use therewith   | 10% | 1 |
| 844819 | Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447 (excl. doobies and Jacquards, card reducing, copying, punching or assembling machines for use therewith)                          | 10% | 1 |
| 844820 | Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery, n.e.s.  | 10% | 1 |
| 844831 | Card clothing for machines for preparing textile fibres  | 10% | 1 |
| 844832 | Parts and accessories of machines for preparing textile fibres, n.e.s. (other than card clothing)  | 10% | 1 |
| 844833 | Spindles, spindle flyers, spinning rings and ring travellers, for machines of heading 8445   | 10% | 1 |

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| 844839 | Parts and accessories of machines of heading 8445, n.e.s.  | 10% | 1 |
| 844841 | Shuttles for looms   | 10% | 1 |
| 844842 | Reeds for looms, healds and heald-frames   | 10% | 1 |
| 844849 | Parts and accessories of weaving machines "looms" and their auxiliary machinery, n.e.s.  | 10% | 1 |
| 844851 | Sinkers, needles and other articles used in forming stitches, for machines of heading 8447   | 10% | 1 |
| 844859 | Parts and accessories of machines of heading 8447, n.e.s.  | 10% | 1 |
| 844900 | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, incl. machinery for making felt hats; blocks for making hats; parts thereof (excl. machinery for preparing fibres for felt and calenders) | 10% | 2 |
| 845011 | Fully-automatic household or laundry-type washing machines, of a dry linen capacity $\leq$ 6 kg  | 30% | 3 |
| 845012 | Household or laundry-type washing machines, with built-in centrifugal drier (excl. fully-automatic machines)   | 30% | 3 |
| 845019 | Household or laundry-type washing machines, of a dry linen capacity $\leq$ 6 kg (excl. fully-automatic machines and washing machines with built-in centrifugal drier)  | 30% | 3 |
| 845020 | Laundry-type washing machines, of a dry linen capacity $>$ 10 kg   | 20% | 2 |
| 845090 | Parts of household or laundry-type washing machines, n.e.s.  | 20% | 1 |
| 845110 | Dry-cleaning machines for made-up textile articles   | 30% | 3 |
| 845121 | Drying machines, of a dry linen capacity $\leq$ 10 kg (excl. centrifugal driers)   | 10% | 2 |
| 845129 | Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity $\leq$ 10 kg and centrifugal driers)  | 10% | 2 |
| 845130 | Ironing machines and presses, incl. fusing presses (excl. calenders)   | 10% | 2 |

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| 845140 | Machines for washing, bleaching or dyeing textile yarns, fabrics or made-up textile articles (excl. household or laundry-type washing machines)  | 10% | 2 |
| 845150 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics   | 10% | 2 |
| 845180 | Machinery for dressing, finishing, coating or impregnating textile yarns, fabrics or other made-up textile articles and machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support (excl. machinery for dressing or finishing felt, calenders and general purpose presses)   | 10% | 2 |
| 845190 | Parts of machines for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles; parts of machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; parts of machines for reeling, unreeling, folding, cutting or pinking textile fabrics, n.e.s. | 10% | 1 |
| 845210 | Sewing machines of the household type  | 20% | 3 |
| 845221 | Automatic sewing machines, industrial type   | 10% | 1 |
| 845229 | Sewing machines, industrial type (excl. automatic units)   | 10% | 1 |
| 845230 | Sewing machine needles   | 20% | 1 |
| 845240 | Furniture, bases and covers for sewing machines and parts thereof  | 20% | 1 |
| 845290 | Parts of sewing machines, n.e.s.   | 20% | 1 |
| 845310 | Machinery for preparing, tanning or working hides, skins or leather (excl. drying machines, spray guns, machines for the dehairing of pigs, sewing machines and general purpose presses)   | 10% | 1 |
| 845320 | Machinery for making or repairing footwear of hides, skins or leather (excl. sewing machines)  | 10% | 1 |
| 845380 | Machinery for making or repairing articles of hides, skins or leather (excl. footwear and sewing machines)   | 10% | 1 |
| 845390 | Parts of machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, n.e.s.  | 10% | 1 |

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| 845410 | Converters of a kind used in metallurgy or in metal foundries   | 10% | 1 |
| 845420 | Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries   | 10% | 1 |
| 845430 | Casting machines of a kind used in metallurgy or in metal foundries   | 10% | 1 |
| 845490 | Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.   | 10% | 1 |
| 845510 | Mills for rolling metal tubes   | 10% | 1 |
| 845521 | Hot or combination hot and cold metal-rolling mills (excl. tubes mills)   | 10% | 1 |
| 845522 | Cold-rolling mills for metal (excl. tube mills)   | 10% | 1 |
| 845530 | Rolls for metal-rolling mills   | 10% | 1 |
| 845590 | Parts of metal-rolling mills, n.e.s.  | 10% | 1 |
| 845610 | Machine-tools for working any material by removal of material, operated by laser or other light or photon beam processes (excl. soldering and welding machines, incl. those which can be used for cutting, and material testing machines)   | 10% | 1 |
| 845620 | Machine-tools for working any material by removal of material, operated by ultrasonic processes (excl. cleaning apparatus operated by ultrasonic processes and material testing machines)   | 10% | 1 |
| 845630 | Machine-tools for working any material by removal of material, operated by electro-discharge processes  | 10% | 1 |
| 845691 | Apparatus for dry-etching patterns on semiconductor materials   | 10% | 1 |
| 845699 | Machine-tools for working any material by removal of material, operated by electro-chemical processes or electron beam, ion beam or plasma arc processes (excl. for soldering and welding machines, materials testing machines and apparatus for-dry etching semiconductor materials) | 10% | 1 |
| 845710 | Machining centres for working metal   | 10% | 1 |
| 845720 | Unit construction machines "single station", for working metal  | 10% | 1 |
| 845730 | Multi-station transfer machines for working metal   | 10% | 1 |



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| 845811 | Horizontal lathes, incl. turning centres, for removing metal, numerically controlled   | 10% | 1 |
| 845819 | Horizontal lathes, incl. turning centres, for removing metal, not numerically controlled   | 10% | 1 |
| 845891 | Lathes, incl. turning centres, for removing metal, numerically controlled (excl. horizontal lathes)  | 10% | 1 |
| 845899 | Lathes, incl. turning centres, for removing metal, not numerically controlled (excl. horizontal lathes)  | 10% | 1 |
| 845910 | Way-type unit head machines for drilling, boring, milling, threading or tapping metal  | 10% | 1 |
| 845921 | Drilling machines for working metal, numerically controlled (excl. way-type unit head machines)  | 10% | 1 |
| 845929 | Drilling machines for working metal, not numerically controlled (excl. way-type unit head machines and hand-operated machines)   | 10% | 1 |
| 845931 | Boring-milling machines for metals, numerically controlled (excl. way-type unit head machines)   | 10% | 1 |
| 845939 | Boring-milling machines for metals, not numerically controlled (excl. way-type unit head machines)   | 10% | 1 |
| 845940 | Boring machines for metals (excl. way-type unit head machines and boring-milling machines)   | 10% | 1 |
| 845951 | Milling machines for metals, knee-type, numerically controlled   | 10% | 1 |
| 845959 | Milling machines for metals, knee-type, not numerically controlled   | 10% | 1 |
| 845961 | Milling machines for metals, numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines and gear cutting machines)     | 10% | 1 |
| 845969 | Milling machines for metals, not numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines and gear cutting machines) | 10% | 1 |

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| 845970 | Threading or tapping machines for metals (excl. way-type unit head machines)   | 10% | 1 |
| 846011 | Flat-surface grinding machines, for working metal, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled   | 10% | 1 |
| 846019 | Flat-surface grinding machines, for working metal, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled   | 10% | 1 |
| 846021 | Grinding machines, for working metal, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, numerically controlled (excl. flat-surface grinding machines and gear cutting, gear grinding and gear finishing machines)                                       | 10% | 1 |
| 846029 | Grinding machines, for working metals, metal carbides or cermets, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, not numerically controlled (excl. flat-surface grinding machines and gear cutting, gear grinding and gear finishing machines)       | 10% | 1 |
| 846031 | Sharpening "tool or cutter grinding" machines, numerically controlled  | 10% | 1 |
| 846039 | Sharpening "tool or cutter grinding" machines, not numerically controlled  | 10% | 1 |
| 846040 | Honing or lapping machines, for working metals, metal carbides or cermets (excl. gear cutting, gear grinding or gear finishing machines)   | 10% | 1 |
| 846090 | Machines for deburring, grinding or polishing metals, metal carbides or cermets (excl. grinding machines in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm, gear cutting, gear grinding or gear finishing machines and machines for working in the hand) | 10% | 1 |
| 846120 | Shaping or slotting machines, for working metals, metal carbides or cermets  | 10% | 1 |
| 846130 | Broaching machines, for working metals, metal carbides or cermets  | 10% | 1 |
| 846140 | Gear cutting, gear grinding or gear finishing machines, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)   | 10% | 1 |
| 846150 | Sawing or cutting-off machines, for working metals, metal carbides or cermets (excl. machines for working in the hand)   | 10% | 1 |
| 846190 | Planing machines and other machine-tools for working metals, metal carbides or cermets by removing material, n.e.s.  | 10% | 1 |

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| 846210 | Forging or die-stamping machines, incl. presses, and hammers  | 10% | 1 |
| 846221 | Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working metal  | 10% | 1 |
| 846229 | Bending, folding, straightening or flattening machines, incl. presses, not numerically controlled, for working metal  | 10% | 1 |
| 846231 | Shearing machines, incl. presses, numerically controlled, for working metal (other than combined punching and shearing machines)  | 10% | 1 |
| 846239 | Shearing machines, incl. presses, not numerically controlled, for working metal (excl. combined punching and shearing machines)   | 10% | 1 |
| 846241 | Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working metal  | 10% | 1 |
| 846249 | Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working metal  | 10% | 1 |
| 846291 | Hydraulic presses for working metal (excl. forging, bending, folding, straightening and flattening presses)   | 10% | 1 |
| 846299 | Presses, not hydraulic, for working metal (excl. forging, bending, folding, straightening and flattening presses)   | 10% | 1 |
| 846310 | Draw-benches for metal bars, tubes, profiles, wire or the like  | 10% | 1 |
| 846320 | Thread rolling machines, for working metal  | 10% | 1 |
| 846330 | Machine tools for working metal wire, without removing material (excl. wire bending machines of heading 8461 and machines for working in the hand)  | 10% | 1 |
| 846390 | Machine-tools for working metal, sintered metal carbides or cermets, without removing metal (excl. forging, bending, folding, straightening and flattening presses, shearing machines, punching or notching machines, presses, draw-benches, thread rolling machines, machines for working metal wire and machines for working in the hand) | 10% | 1 |

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| 846410 | Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)  | 10% | 1 |
| 846420 | Grinding or polishing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)                                | 10% | 1 |
| 846490 | Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. sawing, grinding or polishing machines and machines for working in the hand)       | 10% | 1 |
| 846510 | Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations               | 10% | 1 |
| 846591 | Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)  | 10% | 1 |
| 846592 | Planing, milling or moulding -by cutting- machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheading 8465.10) | 10% | 1 |
| 846593 | Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)  | 10% | 1 |
| 846594 | Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)   | 10% | 1 |
| 846595 | Drilling or morticing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheading 8465.10)                      | 10% | 1 |
| 846596 | Splitting, slicing or paring machines, for working wood  | 10% | 1 |

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| 846599 | Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand, machines of subheading 8465.10, sawing machines, planing, milling or moulding -by cutting- machines, grinding, sanding or polishing machines, bending or assembling machines, drilling or morticing machines and splitting, slicing or paring machines) | 10% | 1 |
| 846610 | Tool holders, incl. tool holders for any type of tool for working in the hand, and self-opening dieheads, for machine tools   | 10% | 1 |
| 846620 | Work holders for machine-tools  | 10% | 1 |
| 846630 | Dividing heads and other special attachments for machine-tools, n.e.s.  | 10% | 1 |
| 846691 | Parts and accessories for machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s.  | 10% | 1 |
| 846692 | Parts and accessories for machines-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, n.e.s.   | 10% | 2 |
| 846693 | Parts and accessories for machine-tools for working metal by removing material, n.e.s.  | 10% | 2 |
| 846694 | Parts and accessories for machine-tools for working metal without removing material, n.e.s.   | 10% | 2 |
| 846711 | Tools for working in the hand, pneumatic, rotary type, incl. combined rotary-percussion   | 10% | 1 |
| 846719 | Pneumatic tools for working in the hand, non-rotary type  | 10% | 1 |
| 846721 | Drills of all kinds for working in the hand, with self-contained electric motor   | 10% | 1 |
| 846722 | Saws for working in the hand, with self-contained electric motor  | 10% | 1 |
| 846729 | Electro-mechanical tools for working in the hand, with self-contained electric motor (excl. saws and drills)  | 10% | 1 |
| 846781 | Chain saws for working in the hand, with self-contained non-electric motor  | 10% | 1 |
| 846789 | Tools for working in the hand, hydraulic or with self-contained non-electric motor (excl. chain saws and pneumatic tools)   | 10% | 1 |

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| 846791 | Parts of chain saws, for working in the hand, with self-contained electric or non-electric motor, n.e.s.  | 10% | 1 |
| 846792 | Parts of pneumatic tools for working in the hand, n.e.s.  | 10% | 1 |
| 846799 | Parts of pneumatic tools for working in the hand, hydraulic or with self-contained electric or non-electric motor, n.e.s.   | 10% | 1 |
| 846810 | Hand-held blow pipes, gas-operated, for soldering, brazing or welding   | 10% | 1 |
| 846820 | Gas-operated machinery and apparatus for soldering, brazing, welding or surface tempering (excl. hand-held blow pipes)  | 10% | 1 |
| 846880 | Machinery and apparatus for welding, not gas-operated (excl. electric machines and apparatus of heading 8515)   | 10% | 1 |
| 846890 | Parts of machinery and apparatus for soldering, brazing, welding or surface tempering, non-electric, n.e.s.   | 10% | 1 |
| 846911 | Word-processing machines (excl. automatic data processing machines and units thereof of heading 8471 and laser, thermal and electrosensitive printers)  | 20% | 2 |
| 846912 | Typewriters, automatic (excl. word-processing machines, automatic data processing machines and units thereof of heading 8471 and laser, thermal and electrosensitive printers)  | 20% | 2 |
| 846920 | Typewriters, electric (excl. automatic typewriters, units for automatic data processing machines of heading 8471 and laser, thermal and electrosensitive printers)  | 20% | 2 |
| 846930 | Typewriters, non-electric   | 20% | 2 |
| 847010 | Electronic calculators capable of operation without an external source of electric power and pocket-size "dimensions $\leq$ 170 mm x 100 mm x 45 mm" data recording, reproducing and displaying machines with calculating functions | 10% | 1 |
| 847021 | Electronic calculating machines incorporating a printing device, with mains connection (excl. data processing machines of heading 8471)   | 20% | 1 |

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| 847029 | Electronic calculating machines not incorporating a printing device, with mains connection (excl. data processing machines of heading 8471)  | 20% | 1 |
| 847030 | Calculating machines, non-electronic   | 20% | 1 |
| 847040 | Accounting machines incorporating a calculating device (excl. data processing machines of heading 8471)  | 20% | 1 |
| 847050 | Cash registers incorporating a calculating device  | 20% | 1 |
| 847090 | Postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excl. accounting machines, cash registers and automatic vending machines)   | 20% | 1 |
| 847110 | Analogue or hybrid automatic data processing machines  | 10% | 1 |
| 847130 | Data-processing machines, automatic, digital, portable, weighing $\leq 10$ kg, consisting of at least a central processing unit, a keyboard and a display (excl. peripheral units)   | 10% | 1 |
| 847141 | Data-processing machines, automatic, digital, comprising in the same housing at least a central processing unit, plus one input unit and one output unit, whether or not combined (excl. portable weighing $\leq 10$ kg and excl. those presented in the form of systems and peripheral units) | 10% | 1 |
| 847149 | Data-processing machines, automatic, digital, presented in the form of systems "comprising at least a central processing unit, one input unit and one output unit" (excl. portable weighing $\leq 10$ kg and excl. peripheral units)   | 10% | 1 |
| 847150 | Processing units for automatic data processing machines, digital, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (excl. those of heading 8471,41 or 8471,49 and excl. peripheral units)                     | 10% | 1 |
| 847160 | Input or output units for digital automatic data processing machines, whether or not containing storage units in the same housing  | 10% | 1 |
| 847170 | Storage units for digital automatic data processing machines   | 10% | 1 |

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| 847180 | Units for digital automatic data processing machines (excl. processing units, input or output units and storage units)  | 10% | 1 |
| 847190 | Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.   | 10% | 1 |
| 847210 | Duplicating machines "hectograph or stencil" (excl. printing machines and photocopying or thermo-copying machines)  | 20% | 1 |
| 847220 | Addressing machines and address plate embossing machines (excl. automatic typewriters, automatic data processing machines and units therefor and laser, thermal or electrosensitive printers)   | 20% | 1 |
| 847230 | Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps  | 20% | 1 |
| 847290 | Office machines, n.e.s.   | 20% | 1 |
| 847310 | Parts and accessories for typewriters or word-processing machines of heading 8469, n.e.s.   | 20% | 1 |
| 847321 | Parts and accessories of electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29, n.e.s.  | 20% | 1 |
| 847329 | Parts and accessories of non-electronic calculators for accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s.  | 20% | 1 |
| 847330 | Parts and accessories of automatic data processing machines or for other machines of heading 8471, n.e.s.   | 10% | 1 |
| 847340 | Parts and accessories of other office machines of heading 8472, n.e.s.  | 20% | 1 |
| 847350 | Parts and accessories equally suitable for use with two or more typewriters, word-processing machines, calculating machines, automatic data processing machines or other machines, equipment or devices of heading 8469 to 8472, n.e.s. | 20% | 2 |
| 847410 | Sorting, screening, separating or washing machines for solid mineral substances, incl. those in powder or paste form (excl. centrifuges and filter presses)   | 10% | 2 |
| 847420 | Crushing or grinding machines for solid mineral substances  | 10% | 2 |



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| 847431 | Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)   | 10% | 2 |
| 847432 | Machines for mixing mineral substances with bitumen  | 10% | 2 |
| 847439 | Machinery for mixing or kneading solid mineral substances, incl. those in powder or paste form (excl. concrete and mortar mixers, machines for mixing mineral substances with bitumen and calenders)   | 10% | 2 |
| 847480 | Machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials and other mineral products in powder or paste form; machines for forming foundry moulds of sand (excl. those for the casting or pressing of glass) | 10% | 2 |
| 847490 | Parts of machinery for working mineral substances of heading 8474, n.e.s.  | 10% | 1 |
| 847510 | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes  | 10% | 1 |
| 847521 | Machines for making optical fibres and preforms thereof  | 10% | 1 |
| 847529 | Machines for manufacturing or hot working glass or glassware (excl. machines for making optical fibres and preforms thereof and furnaces and heating apparatus for manufacturing toughened glass)  | 10% | 1 |
| 847590 | Parts of machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes and of machines for manufacturing or hot working glass or glassware, n.e.s.   | 10% | 1 |
| 847621 | Automatic beverage-vending machines incorporating heating or refrigerating devices   | 30% | 3 |
| 847629 | Automatic beverage-vending machines, without heating or refrigerating devices  | 30% | 3 |
| 847681 | Automatic goods-vending machines incorporating heating or refrigerating devices (excl. automatic beverage-vending machines)  | 30% | 3 |
| 847689 | Automatic goods-vending machines, without heating or refrigerating devices; money changing machines (excl. automatic beverage-vending machines)  | 30% | 3 |

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| 847690 | Parts of automatic goods-vending machines, incl. money changing machines, n.e.s.   | 20% | 1 |
| 847710 | Injection-moulding machines for working rubber or plastics   | 10% | 1 |
| 847720 | Extruders for working rubber or plastics   | 10% | 1 |
| 847730 | Blow-moulding machines for working rubber or plastics  | 10% | 1 |
| 847740 | Vacuum-moulding machines and other thermoforming machines for working rubber or plastics   | 10% | 1 |
| 847751 | Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes of rubber or plastics  | 10% | 1 |
| 847759 | Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes) | 10% | 1 |
| 847780 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter  | 10% | 1 |
| 847790 | Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, n.e.s.  | 10% | 1 |
| 847810 | Machinery for preparing or making up tobacco (excl. dryers and other heating equipment, centrifuges and filter presses)  | 10% | 1 |
| 847890 | Parts of machinery for preparing or making up tobacco, n.e.s.  | 10% | 1 |
| 847910 | Machinery for public works, building or the like, n.e.s.   | 10% | 1 |
| 847920 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils (other than centrifuges, filters and heating appliances)   | 10% | 1 |

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| 847930 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork (excl. dryers, spray guns and the like and machine tools)  | 10% | 1 |
| 847940 | Rope or cable-making machines (excl. twisting machines of the type used in spinning mills)   | 10% | 1 |
| 847950 | Industrial robots, n.e.s.  | 10% | 1 |
| 847960 | Evaporative air coolers, n.e.s.  | 10% | 1 |
| 847981 | Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling mills or machines, machine tools and rope or cable-making machines) | 10% | 1 |
| 847982 | Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines, n.e.s. (excl. industrial robots)   | 10% | 1 |
| 847989 | Machines and mechanical appliances, n.e.s.   | 10% | 2 |
| 847990 | Parts of machines and mechanical appliances, n.e.s.  | 10% | 2 |
| 848010 | Moulding boxes for metal foundry   | 10% | 1 |
| 848020 | Mould bases (other than of graphite or other carbon, ceramic materials or glass)   | 10% | 1 |
| 848030 | Moulding patterns (excl. moulds of graphite or other carbons and ceramic or glass moulds)  | 10% | 1 |
| 848041 | Injection or compression type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)   | 10% | 1 |
| 848049 | Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression type moulds and ingot moulds)  | 10% | 1 |

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| 848050 | Moulds for glass (excl. moulds of graphite or other carbons and ceramic moulds)  | 10% | 1 |
| 848060 | Moulds for mineral materials (excl. moulds of graphite or other carbons and ceramic or glass moulds)   | 10% | 1 |
| 848071 | Injection or compression type moulds for rubber or plastics  | 10% | 1 |
| 848079 | Moulds for rubber or plastics (other than injection or compression types)  | 10% | 1 |
| 848110 | Pressure-reducing valves   | 20% | 1 |
| 848120 | Valves for oleohydraulic or pneumatic transmission   | 20% | 1 |
| 848130 | Check "non-return" valves for pipes, boiler shells, tanks, vats or the like  | 10% | 1 |
| 848140 | Safety or relief valves  | 20% | 1 |
| 848180 | Appliances for pipes, boiler shells, tanks, vats or the like (excl. pressure-reducing valves, valves for the control of pneumatic power transmission, check "nonreturn" valves and safety or relief valves)      | 20% | 3 |
| 848190 | Parts of valves and similar articles for pipes, boiler shells, tanks, vats or the like, n.e.s.   | 20% | 3 |
| 848210 | Ball bearings  | 10% | 1 |
| 848220 | Tapered roller bearings, incl. cone and tapered roller assemblies  | 10% | 1 |
| 848230 | Spherical roller bearings  | 10% | 1 |
| 848240 | Needle roller bearings   | 10% | 1 |
| 848250 | Cylindrical roller bearings (excl. needle roller bearings)   | 10% | 1 |
| 848280 | Roller bearings, incl. combined ball/roller bearings (excl. ball bearings, tapered roller bearings, incl. cone and tapered roller assemblies, spherical roller bearings, needle and cylindrical roller bearings) | 10% | 1 |
| 848291 | Balls, needles and rollers for bearings (excl. steel balls of heading 7326)  | 10% | 1 |

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| 848299 | Parts of ball or roller bearings (excl. balls, needles and rollers), n.e.s.   | 10% | 1 |
| 848310 | Transmission shafts, incl. cam shafts and crank shafts, and cranks  | 10% | 1 |
| 848320 | Bearing housings, incorporating ball or roller bearings, for machinery  | 10% | 1 |
| 848330 | Bearing housings for machinery, not incorporating ball or roller bearings; plain shaft bearings for machinery   | 10% | 1 |
| 848340 | Gears and gearing for machinery (excl. toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, incl. torque converters | 10% | 1 |
| 848350 | Flywheels and pulleys, incl. pulley blocks  | 10% | 1 |
| 848360 | Clutches and shaft couplings, incl. universal joints, for machinery   | 10% | 1 |
| 848390 | Toothed wheels, chain sprockets and other transmission elements presented separately; parts of transmission shafts, ball screws, couplings and other articles of heading 8483, n.e.s.                             | 10% | 1 |
| 848410 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal   | 10% | 1 |
| 848420 | Mechanical seals  | 10% | 1 |
| 848490 | Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings  | 10% | 1 |
| 848510 | Ships' or boats' propellers and blades therefor   | 10% | 1 |
| 848590 | Parts of machinery of chapter 84, not intended for a specific purpose, n.e.s.   | 10% | 3 |
| 850110 | Motors of an output $\leq 37,5$ W   | 10% | 1 |
| 850120 | Universal AC/DC motors of an output $> 37,5$ W  | 10% | 1 |
| 850131 | DC motors of an output $> 37,5$ W but $\leq 750$ W and DC generators of an output $\leq 750$ W  | 10% | 1 |
| 850132 | DC motors and DC generators of an output $> 750$ W but $\leq 75$ kW   | 10% | 1 |

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| 850133 | DC motors and DC generators of an output > 75 kW but ≤ 375 kW   | 10% | 1 |
| 850134 | DC motors and DC generators of an output > 375 kW   | 10% | 1 |
| 850140 | AC motors, single-phase, of an output > 37,5 W  | 10% | 1 |
| 850151 | AC motors, multi-phase, of an output > 37,5 W but ≤ 750 W   | 10% | 1 |
| 850152 | AC motors, multi-phase, of an output > 750 W but ≤ 75 kW  | 10% | 1 |
| 850153 | AC motors, multi-phase, of an output > 75 kW  | 10% | 1 |
| 850161 | AC generators "alternators", of an output ≤ 75 kVA  | 10% | 1 |
| 850162 | AC generators "alternators", of an output > 75 kVA but ≤ 375 kVA  | 10% | 1 |
| 850163 | AC generators "alternators", of an output > 375 kVA but ≤ 750 kVA   | 10% | 1 |
| 850164 | AC generators "alternators", of an output > 750 kVA   | 10% | 1 |
| 850211 | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engines" of an output ≤ 75 kVA               | 10% | 2 |
| 850212 | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engines" of an output > 75 kVA but ≤ 375 kVA | 10% | 2 |
| 850213 | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engines" of an output > 375 kVA              | 10% | 2 |
| 850220 | Generating sets with spark-ignition internal combustion piston engine   | 10% | 2 |
| 850231 | Generating sets, wind-powered   | 10% | 2 |
| 850239 | Generating sets (excl. wind-powered and powered by spark-ignition internal combustion piston engine)  | 10% | 2 |
| 850240 | Electric rotary converters  | 10% | 2 |
| 850300 | Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s.        | 10% | 3 |
| 850410 | Ballasts for discharge lamps or tubes   | 10% | 1 |

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| 850421 | Liquid dielectric transformers, having a power handling capacity $\leq$ 650 kVA  | 10% | 1 |
| 850422 | Liquid dielectric transformers, having a power handling capacity $>$ 650 kVA but $\leq$ 10.000 kVA   | 10% | 1 |
| 850423 | Liquid dielectric transformers, having a power handling capacity $>$ 10.000 kVA  | 10% | 1 |
| 850431 | Transformers having a power handling capacity $\leq$ 1 kVA (excl. liquid dielectric transformers)  | 10% | 1 |
| 850432 | Transformers, having a power handling capacity $>$ 1 kVA but $\leq$ 16 kVA (excl. liquid dielectric transformers)  | 10% | 1 |
| 850433 | Transformers having a power handling capacity $>$ 16 kVA but $\leq$ 500 kVA (excl. liquid dielectric transformers)   | 10% | 1 |
| 850434 | Transformers having a power handling capacity $>$ 500 kVA (excl. liquid dielectric transformers)   | 10% | 1 |
| 850440 | Static converters  | 10% | 1 |
| 850450 | Inductors (excl. inductors for discharge lamps or tubes)   | 10% | 1 |
| 850490 | Parts of electrical transformers and inductors, n.e.s.   | 10% | 1 |
| 850511 | Permanent magnets of metal and articles intended to become permanent magnets after magnetization (excl. chucks, clamps and similar holding devices)                      | 10% | 1 |
| 850519 | Permanent magnets and articles intended to become permanent magnets after magnetization, of materials other than metal   | 10% | 1 |
| 850520 | Electro-magnetic couplings, clutches and brakes  | 10% | 1 |
| 850530 | Electro-magnetic lifting heads   | 10% | 1 |
| 850590 | Electro-magnets and their parts (excl. magnets for medical use); electro-magnetic or permanent magnet chucks, clamps and similar holding devices and their parts, n.e.s. | 10% | 1 |
| 850610 | Manganese dioxide cells and batteries (excl. spent)  | 30% | 3 |
| 850630 | Mercuric oxide cells and batteries (excl. spent)   | 30% | 3 |
| 850640 | Silver oxide cells and batteries (excl. spent)   | 30% | 3 |
| 850650 | Lithium cells and batteries (excl. spent)  | 30% | 3 |

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| 850660 | Air-zinc cells and batteries (excl. spent)  | 30% | 3 |
| 850680 | Primary cells and primary batteries, electric (excl. spent, and those of silver oxide, mercuric oxide, manganese dioxide, lithium and air-zinc)   | 10% | 2 |
| 850690 | Parts of primary cells and primary batteries, n.e.s.  | 20% | 2 |
| 850710 | Lead-acid accumulators of a kind used for starting piston engine "starter batteries" (excl. spent)  | 30% | 3 |
| 850720 | Lead acid accumulators (excl. spent and starter batteries)  | 10% | 3 |
| 850730 | Nickel-cadmium accumulators (excl. spent)   | 20% | 3 |
| 850740 | Nickel-iron accumulators (excl. spent)  | 20% | 2 |
| 850780 | Electric accumulators (excl. spent and lead-acid, nickel-cadmium or nickel-iron accumulators)   | 20% | 2 |
| 850790 | Plates, separators and other parts of electric accumulators, n.e.s.   | 20% | 2 |
| 850910 | Domestic vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor  | 30% | 3 |
| 850920 | Domestic floor polishers, with self-contained electric motor  | 30% | 3 |
| 850930 | Domestic kitchen waste disposers, with self-contained electric motor  | 30% | 3 |
| 850940 | Domestic food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor   | 30% | 3 |
| 850980 | Electro-mechanical household appliances, with self-contained electric motor (excl. vacuum cleaners, dry and wet vacuum cleaners, floor polishers, kitchen waste disposers, food grinders and mixers, fruit or vegetable juice extractors, and hair-removing appliances) | 30% | 3 |
| 850990 | Parts of electro-mechanical domestic appliances, with self-contained electric motor, n.e.s.   | 20% | 1 |
| 851010 | Shavers, electric   | 30% | 3 |



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| 851020 | Hair clippers with self-contained electric motor  | 30% | 3 |
| 851030 | Hair-removing appliances with self-contained electric motor   | 30% | 3 |
| 851090 | Parts of electric shavers, hair clippers and hair-removing appliances, with self-contained electric motor, n.e.s.   | 20% | 1 |
| 851110 | Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines  | 20% | 3 |
| 851120 | Ignition magnetos, magneto-dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines   | 20% | 2 |
| 851130 | Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines   | 20% | 2 |
| 851140 | Starter motors and dual purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines  | 20% | 3 |
| 851150 | Generators of a kind used for internal combustion engines (excl. magneto dynamos and dual purpose starter-generators)   | 20% | 3 |
| 851180 | Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs) | 20% | 3 |
| 851190 | Parts of electrical ignition or starting equipment, generators, etc. of heading 8511, n.e.s.  | 20% | 1 |
| 851210 | Electric lighting or visual signalling equipment of a kind used for bicycles (other than lamps of heading 8539)   | 20% | 2 |
| 851220 | Electrical lighting or visual signalling equipment for motor vehicles (excl. lamps of heading 8539)   | 20% | 2 |
| 851230 | Electrical sound signalling equipment for cycles or motor vehicles  | 20% | 2 |
| 851240 | Electrical windscreen wipers, defrosters and demisters, for motor vehicles  | 20% | 2 |
| 851290 | Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for motor vehicles, n.e.s.   | 20% | 1 |
| 851310 | Portable electrical lamps designed to function by their own source of energy  | 20% | 3 |

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| 851390 | Parts of portable electrical lamps designed to function by their own source of energy, n.e.s.  | 20% | 1 |
| 851410 | Resistance heated industrial or laboratory furnaces and ovens (excl. drying ovens)   | 10% | 2 |
| 851420 | Furnaces and ovens functioning by induction or dielectric loss   | 10% | 2 |
| 851430 | Electric industrial or laboratory furnaces and ovens (excl. resistance heated, induction, dielectric and drying furnaces and ovens)  | 10% | 2 |
| 851440 | Equipment for the heat treatment of materials by induction or dielectric loss (excl. ovens and furnaces)   | 10% | 2 |
| 851490 | Parts of electric industrial or laboratory furnaces and ovens, incl. of those functioning by induction or dielectric loss, and of industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss, n.e.s.                             | 10% | 1 |
| 851511 | Soldering irons and guns, electric   | 10% | 1 |
| 851519 | Brazing or soldering machines (excl. soldering irons and guns)   | 10% | 1 |
| 851521 | Fully or partly automatic machines for resistance welding of metals  | 10% | 1 |
| 851529 | Machines for resistance welding of metals, neither fully nor partly automatic  | 10% | 1 |
| 851531 | Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding   | 10% | 1 |
| 851539 | Machines for arc welding of metals, incl. plasma arc welding, neither fully nor partly automatic   | 10% | 1 |
| 851580 | Electric machines and apparatus for laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc welding; electric machines and apparatus for hot spraying of metals, metal carbides or cermets (excl. metal spray guns specified elsewhere) | 10% | 1 |
| 851590 | Parts of machines and apparatus for soldering or welding or for hot spraying of metals, metal carbides or cermets, n.e.s.  | 10% | 1 |

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| 851610 | Electric instantaneous or storage water heaters and immersion heaters  | 30% | 3 |
| 851621 | Electric storage heating radiators, for space heating  | 30% | 3 |
| 851629 | Electric space heating and soil heating apparatus (excl. storage heating radiators)  | 30% | 3 |
| 851631 | Electric hair dryers   | 30% | 3 |
| 851632 | Electro-thermic hair dressing apparatus (excl. hair dryers)  | 30% | 3 |
| 851633 | Electric hand-drying apparatus   | 30% | 3 |
| 851640 | Electric smoothing irons   | 30% | 3 |
| 851650 | Microwave ovens  | 30% | 3 |
| 851660 | Electric ovens, cookers, cooking plates and boiling rings, electric grillers and roasters, for domestic use (excl. space heating stoves and microwave ovens)   | 30% | 3 |
| 851671 | Electro-thermic coffee or tea makers, for domestic use   | 30% | 3 |
| 851672 | Electric toasters, for domestic use  | 30% | 3 |
| 851679 | Electro-thermic appliances, for domestic use (excl. hair-dressing appliances and hand dryers, space heating and soil heating apparatus, water heaters, immersion heaters, smoothing irons, microwave ovens, ovens, cookers, cooking plates, boiling rings, grillers, roasters, coffee makers, tea makers and toasters) | 30% | 3 |
| 851680 | Electric heating resistors (excl. those of agglomerated coal and graphite)   | 30% | 3 |
| 851690 | Parts of electric water heaters, immersion heaters, space heating apparatus and soil heating apparatus, hair-dressing apparatus and hand dryers, electro-thermic appliances of a kind used for domestic purposes and electric heating resistors, n.e.s.  | 20% | 1 |
| 851711 | Line telephone sets with cordless handsets   | 10% | 2 |
| 851719 | Line telephone sets; videophones (excl. line telephone sets with cordless handsets and entry-phone systems)  | 10% | 3 |

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|--------|--|-----|---|
| 851721 | Facsimile machines for line telephony  | 10% | 2 |
| 851722 | Teleprinters for line telegraphy   | 10% | 2 |
| 851730 | Telephonic or telegraphic switching apparatus  | 10% | 3 |
| 851750 | Apparatus for carrier-current line systems or digital line systems, for line telephony or line telegraphy (excl. telephone sets, videophones, facsimile machines, teleprinters and switching apparatus)  | 10% | 2 |
| 851780 | Electrical apparatus for line telephony or line telegraphy (excl. telephone sets, videophones, facsimile machines, teleprinters, switching apparatus and carrier-current or digital line transmitting and receiving apparatus)                           | 10% | 2 |
| 851790 | Parts of electrical apparatus for line telephony or line telegraphy, incl. line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or digital line systems and videophones, n.e.s.                   | 10% | 3 |
| 851810 | Microphones and stands therefor (excl. cordless microphones with built-in transmitter)   | 30% | 3 |
| 851821 | Single loudspeakers, mounted in their enclosures   | 30% | 3 |
| 851822 | Multiple loudspeakers, mounted in the same enclosure   | 30% | 3 |
| 851829 | Loudspeakers, without enclosure  | 30% | 3 |
| 851830 | Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers (excl. telephone sets, hearing aids and helmets with built-in headphones, whether or not incorporating a microphone) | 30% | 3 |
| 851840 | Audio-frequency electric amplifiers  | 30% | 3 |
| 851850 | Electric sound amplifier sets  | 30% | 3 |
| 851890 | Parts of microphones, loudspeakers, headphones and earphones, earphones, audio-frequency electric amplifiers or electric sound amplifier sets, n.e.s.  | 30% | 3 |
| 851910 | Coin-operated or disc-operated record-players  | 30% | 3 |

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| 851921 | Record players without loudspeaker  | 30% | 3 |
| 851929 | Record players with loudspeaker (excl. coin-operated or disc-operated record-players)   | 30% | 3 |
| 851931 | Turntables "record-decks", with automatic record-changing mechanism   | 30% | 3 |
| 851939 | Turntables "record-decks", without automatic record-changing mechanism  | 30% | 3 |
| 851940 | Transcribing machines   | 30% | 3 |
| 851992 | Pocket-size cassette players "dimensions $\leq 170$ mm x 100 mm x 45 mm", with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power                    | 30% | 3 |
| 851993 | Cassette-players "play only" (excl. pocket-size and dictating machines)   | 30% | 3 |
| 851999 | Sound reproducing apparatus, not incorporating a sound recording device (excl. record players, coin- or disc-operated record-players, dictating machines and cassette-players)  | 30% | 3 |
| 852010 | Dictating machines not capable of operating without an external source of power   | 30% | 3 |
| 852020 | Telephone answering machines incorporating a sound reproducing device   | 30% | 3 |
| 852032 | Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type (excl. dictating machines operating only with an external source of power, and telephone answering machines)                    | 30% | 3 |
| 852033 | Cassette recorders incorporating sound reproducing apparatus (excl. digital audio type)   | 30% | 3 |
| 852039 | Magnetic tape recorders incorporating sound reproducing apparatus (excl. digital audio type, dictating machines operating only with an external source of power, telephone answering machines and cassette recorders) | 30% | 3 |

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| 852090 | Sound recording equipment whether or not incorporating a sound reproducing device (excl. magnetic tape recorders incorporating sound reproducing apparatus)   | 30% | 3 |
| 852110 | Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. video camera recorders)  | 30% | 3 |
| 852190 | Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. magnetic tape-type and video camera recorders)  | 30% | 3 |
| 852210 | Pick-up cartridges  | 30% | 3 |
| 852290 | Parts and accessories suitable for use solely or principally with sound reproducing and recording apparatus and with video equipment for recording and reproducing pictures and sound (excl. pick-up devices for grooved recording media) | 20% | 1 |
| 852311 | Magnetic tapes, unrecorded, of a width $\leq 4$ mm  | 30% | 3 |
| 852312 | Magnetic tapes, unrecorded, of a width $> 4$ mm but $\leq 6,5$ mm   | 30% | 3 |
| 852313 | Magnetic tapes, unrecorded, of a width $> 6,5$ mm   | 30% | 3 |
| 852320 | Magnetic discs, unrecorded  | 30% | 3 |
| 852330 | Cards incorporating an unrecorded magnetic stripe   | 30% | 3 |
| 852390 | Prepared unrecorded media for sound recording or similar recording of other phenomena (excl. magnetic tapes, magnetic discs, cards incorporating a magnetic stripe and goods of chapter 37)   | 30% | 3 |
| 852410 | Gramophone records  | 30% | 3 |
| 852431 | Discs, recorded, for laser reading systems, for reproducing phenomena other than sound or image   | 30% | 3 |
| 852432 | Discs, recorded, for laser reading systems, for reproducing sound only  | 30% | 3 |
| 852439 | Discs, recorded, for laser reading systems, for reproducing sound and image or image only   | 30% | 3 |

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| 852440 | Magnetic tapes, recorded, for reproducing phenomena other than sound or image  | 30% | 3 |
| 852451 | Magnetic tapes for reproducing sound or image, recorded, of a width $\leq 4$ mm  | 30% | 3 |
| 852452 | Magnetic tapes for reproducing sound or image, recorded, of a width $> 4$ mm but $\leq 6,5$ mm   | 30% | 3 |
| 852453 | Magnetic tapes for reproducing sound or image, recorded, of a width $> 6,5$ mm   | 30% | 3 |
| 852460 | Cards incorporating a recorded magnetic stripe   | 30% | 3 |
| 852491 | Recording media (excl. those for sound or image recordings, discs for laser reading systems, magnetic tapes, cards incorporating a magnetic stripe and goods of chapter 37)  | 30% | 3 |
| 852499 | Recorded media for sound or image reproducing phenomena, incl. matrices and masters for the production of records (excl. gramophone records, discs for laser reading systems, magnetic tapes, cards incorporating a magnetic stripe and goods of chapter 37) | 30% | 3 |
| 852510 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television   | 10% | 3 |
| 852520 | Transmission apparatus incorporating reception apparatus, for radio-telephony, radio-telegraphy, radio-broadcasting or television  | 10% | 3 |
| 852530 | Television cameras (excl. video camera recorders)  | 10% | 2 |
| 852540 | Still image video cameras and other video camera recorders; digital cameras  | 10% | 2 |
| 852610 | Radar apparatus  | 10% | 2 |
| 852691 | Radio navigational aid apparatus   | 10% | 2 |
| 852692 | Radio remote control apparatus   | 10% | 2 |
| 852712 | Pocket-size radio cassette-players [dimensions $\leq 170$ mm x 100 mm x 45 mm], with built-in amplifier, without built-in loudspeakers, capable of operating without an external source of electric power  | 30% | 3 |

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| 852713 | Radio-broadcast receivers capable of operating without an external source of power, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, combined with sound recording or reproducing apparatus (excl. pocket-size radio cassette-players)        | 30% | 3 |
| 852719 | Radio-broadcast receivers capable of operating without an external source of power, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, not combined with sound reproducing apparatus  | 30% | 3 |
| 852721 | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, combined with sound recording or reproducing apparatus             | 30% | 3 |
| 852729 | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, not combined with sound recording or reproducing apparatus         | 30% | 3 |
| 852731 | Radio-broadcast receivers, for mains operation only, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, combined with sound recording or reproducing apparatus (excl. those of a kind used in motor vehicles)                                   | 30% | 3 |
| 852732 | Radio-broadcast receivers, for mains operation only, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, not combined with sound recording or reproducing apparatus but combined with a clock (excl. those of a kind used in motor vehicles)     | 30% | 3 |
| 852739 | Radio-broadcast receivers, for mains operation only, incl. apparatus capable of also receiving radio-telephony or radio-telegraphy, not combined with sound recording or reproducing apparatus and not combined with a clock (excl. those of a kind used in motor vehicles) | 30% | 3 |
| 852790 | Receivers for radio-telephony, radio-telegraphy or commercial radio   | 30% | 3 |
| 852812 | Television receivers, colour, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus   | 30% | 3 |



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| 852813 | Television receivers, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus   | 30% | 3 |
| 852821 | Video monitors, colour   | 30% | 3 |
| 852822 | Video monitors, black and white or other monochrome  | 30% | 3 |
| 852830 | Video projectors   | 30% | 3 |
| 852910 | Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s.   | 20% | 3 |
| 852990 | Parts suitable for use solely or principally with transmission and reception apparatus for radio-telephony, radio-telegraphy, radio-broadcasting, television, television cameras, still image video cameras and other video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, n.e.s. (excl. for aerials and aerial reflectors of all kinds) | 20% | 1 |
| 853010 | Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)  | 10% | 2 |
| 853080 | Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)   | 10% | 2 |
| 853090 | Parts of electrical signalling, safety or traffic control equipment, n.e.s.  | 10% | 1 |
| 853110 | Burglar or fire alarms and similar apparatus   | 20% | 2 |
| 853120 | Indicator panels with liquid crystal devices [LCD] or light emitting diodes [LED] (excl. those for cycles, motor vehicles and traffic signalling)  | 20% | 3 |
| 853180 | Electric sound or visual signalling apparatus (excl. indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)  | 20% | 2 |

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| 853190 | Parts of electric sound or visual signalling apparatus, n.e.s.   | 20% | 1 |
| 853210 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power-handling capacity of $\geq 0,5$ kvar "power capacitors"       | 10% | 1 |
| 853221 | Fixed electrical capacitors, tantalum (excl. power capacitors)   | 10% | 1 |
| 853222 | Fixed electrical capacitors, aluminium electrolytic (excl. power capacitors)   | 10% | 1 |
| 853223 | Fixed electrical capacitors, ceramic dielectric, single layer (excl. power capacitors)   | 10% | 1 |
| 853224 | Fixed electrical capacitors, ceramic dielectric, multilayer (excl. power capacitors)   | 10% | 1 |
| 853225 | Fixed electrical capacitors, dielectric of paper or plastics (excl. power capacitors)  | 10% | 1 |
| 853229 | Fixed electrical capacitors (excl. tantalum, aluminium electrolytic, ceramic, paper, plastic and power capacitors)                               | 10% | 1 |
| 853230 | Variable or adjustable "pre-set" electrical capacitors   | 10% | 1 |
| 853290 | Parts of electrical "preset" capacitors, fixed, variable or adjustable, n.e.s.   | 10% | 1 |
| 853310 | Fixed carbon resistors, composition or film types (excl. heating resistors)  | 20% | 1 |
| 853321 | Fixed electrical resistors for a power handling capacity $\leq 20$ W (excl. heating resistors)   | 10% | 1 |
| 853329 | Fixed electrical resistors for a power handling capacity $> 20$ W (excl. heating resistors)  | 10% | 1 |
| 853331 | Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity $\leq 20$ W (excl. heating resistors) | 10% | 1 |
| 853339 | Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity $> 20$ W (excl. heating resistors)    | 10% | 1 |

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| 853340 | Electrical variable resistors, incl. rheostats and potentiometers (excl. wirewound variable resistors and heating resistors)  | 10% | 1 |
| 853390 | Parts of electrical resistors, incl. rheostats and potentiometers, n.e.s.   | 10% | 1 |
| 853400 | Printed circuits  | 10% | 1 |
| 853510 | Fuses for a voltage > 1.000 V   | 10% | 1 |
| 853521 | Automatic circuit breakers for a voltage > 1.000 V but < 72,5 kV  | 10% | 1 |
| 853529 | Automatic circuit breakers for a voltage $\geq$ 72,5 kV   | 10% | 1 |
| 853530 | Isolating switches and make-and-break switches, for a voltage > 1.000 V   | 10% | 1 |
| 853540 | Lightning arresters, voltage limiters and surge suppressors, for a voltage > 1.000 V  | 10% | 1 |
| 853590 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage > 1.000 V (excl. fuses, automatic circuit breakers, isolating switches, make-and-break switches, lightning arresters, voltage limiters, surge suppressors and control desks, cabinets, panels etc. of heading 8537) | 10% | 2 |
| 853610 | Fuses for a voltage $\leq$ 1.000 V  | 20% | 1 |
| 853620 | Automatic circuit breakers for a voltage $\leq$ 1.000 V   | 20% | 1 |
| 853630 | Apparatus for protecting electrical circuits for a voltage $\leq$ 1.000 V (excl. fuses and automatic circuit breakers)  | 20% | 1 |
| 853641 | Relays for a voltage $\leq$ 60 V  | 20% | 1 |
| 853649 | Relays for a voltage > 60 V but $\leq$ 1.000 V  | 20% | 1 |
| 853650 | Switches for a voltage $\leq$ 1.000 V (excl. relays and automatic circuit breakers)   | 20% | 1 |
| 853661 | Lamp-holders for a voltage $\leq$ 1.000 V   | 20% | 1 |
| 853669 | Plugs and sockets for a voltage $\leq$ 1.000 V (excl. lamp-holders)   | 20% | 1 |

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| 853690 | Electrical apparatus for switching electrical circuits, or for making connections to or in electrical circuits, for a voltage $\leq$ 1.000 V (excl. fuses, automatic circuit breakers and other apparatus for protecting electrical circuits, relays and other switches, lamp-holders, plugs and sockets) | 20% | 2 |
| 853710 | Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage $\leq$ 1.000 V  | 10% | 2 |
| 853720 | Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage $>$ 1.000 V   | 10% | 2 |
| 853810 | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus  | 10% | 2 |
| 853890 | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s. (excl. boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus)  | 20% | 2 |
| 853910 | Sealed beam lamp units  | 20% | 2 |
| 853921 | Tungsten halogen filament lamps (excl. sealed beam lamp units)  | 20% | 2 |
| 853922 | Filament lamps of a power $\leq$ 200 W and for a voltage $>$ 100 V (excl. tungsten halogen filament lamps and ultra-violet or infra-red lamps)  | 20% | 2 |
| 853929 | Filament lamps, electric (excl. tungsten halogen lamps, lamps of a power $\leq$ 200 W and for a voltage $>$ 100 V and ultra-violet or infra-red lamps)  | 20% | 2 |
| 853931 | Discharge lamps, fluorescent, hot cathode   | 20% | 2 |
| 853932 | Mercury or sodium vapour lamps; metal halide lamps  | 20% | 2 |
| 853939 | Discharge lamps (excl. fluorescent, hot cathode lamps, mercury or sodium vapour lamps, metal halide lamps and ultra-violet lamps)   | 20% | 2 |
| 853941 | Arc-lamps   | 20% | 2 |
| 853949 | Ultra-violet or infra-red lamps   | 20% | 2 |

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| 853990 | Parts of electric filament or discharge lamps, sealed beam lamp units, ultra-violet or infra-red lamps and arc-lamps, n.e.s.  | 20% | 3 |
| 854011 | Cathode-ray television picture tubes, incl. video monitor cathode-ray tubes, colour   | 20% | 2 |
| 854012 | Cathode-ray television picture tubes, incl. video monitor cathode-ray tubes, black and white or other monochrome  | 20% | 2 |
| 854020 | Television camera tubes; image converters and intensifiers; other photo-cathode tubes (excl. cathode-ray television picture tubes incl. video monitor cathode-ray tubes)  | 20% | 2 |
| 854040 | Data/graphic display tubes, colour, with a phosphor dot screen pitch of < 0,4 mm (excl. photo-cathode tubes and cathode-ray tubes)  | 20% | 2 |
| 854050 | Data/graphic display tubes, black and white or other monochrome (excl. photo-cathode tubes and cathode-ray tubes)   | 20% | 2 |
| 854060 | Cathode-ray tubes (excl. television and video-monitor cathode-ray tubes, television camera tubes, image converters or intensifiers, other photo-cathode tubes, black and white or other monochrome data/graphic display tubes and colour data/graphic display tubes with a phosphor dot screen pitch of < 0,4 mm) | 20% | 2 |
| 854071 | Magnetrons  | 20% | 1 |
| 854072 | Klystrons   | 20% | 1 |
| 854079 | Microwave tubes, e.g. travelling wave tubes and carcinotrons (excl. magnetrons, klystrons and grid-controlled tubes)  | 20% | 1 |
| 854081 | Receiver or amplifier valves and tubes (excl. microwave tubes, photo-cathode tubes and cathode-ray tubes)   | 20% | 1 |
| 854089 | Electronic valves and tubes (excl. receiver or amplifier valves and tubes, microwave tubes, photo-cathode tubes, cathode-ray tubes, black and white or other monochrome data/graphic display tubes and colour data/graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)                            | 20% | 2 |
| 854091 | Parts of cathode-ray tubes, n.e.s.  | 20% | 1 |

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| 854099 | Parts of thermionic, cold cathode or photocathode valves and tubes, n.e.s. (excl. parts of cathode-ray tubes)  | 20% | 1 |
| 854110 | Diodes (excl. photosensitive or light emitting diodes)   | 10% | 1 |
| 854121 | Transistors with a dissipation rate < 1 W (excl. photosensitive transistors)   | 10% | 1 |
| 854129 | Transistors with a dissipation rate $\geq$ 1 W (excl. photosensitive transistors)  | 10% | 1 |
| 854130 | Thyristors, diacs and triacs (excl. photosensitive semiconductor devices)  | 10% | 1 |
| 854140 | Photosensitive semiconductor devices, incl. photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes (excl. photovoltaic generators) | 10% | 1 |
| 854150 | Semiconductor devices, n.e.s.  | 10% | 1 |
| 854160 | Mounted piezo-electric crystals  | 10% | 1 |
| 854190 | Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, light emitting diodes and mounted piezo-electric crystals, n.e.s.          | 10% | 1 |
| 854210 | Cards incorporating an electronic integrated circuit "smart cards", whether or not with a magnetic stripe  | 10% | 2 |
| 854221 | Monolithic integrated circuits, digital (excl. cards incorporating an electronic monolithic digital integrated circuit "smart cards")  | 10% | 1 |
| 854229 | Electronic integrated circuits, monolithic, analogue or analogue and digital   | 10% | 2 |
| 854260 | Hybrid integrated circuits   | 10% | 2 |
| 854270 | Electronic microassemblies made from discrete, active or both active and passive components, combined and interconnected   | 10% | 2 |
| 854290 | Parts of electronic integrated circuits and microassemblies, n.e.s.  | 10% | 1 |
| 854311 | Ion implanters for doping semiconductor materials  | 10% | 2 |

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| 854319 | Electrical particle accelerators for electrons, protons, etc. (excl. ion implanters for doping semiconductor materials)               | 10% | 2 |
| 854320 | Signal generators, electrical   | 10% | 2 |
| 854330 | Machines and apparatus for electroplating, electrolysis or electrophoresis  | 10% | 2 |
| 854340 | Electric fence energisers   | 10% | 2 |
| 854381 | Proximity cards and tags, generally consisting of an integrated circuit with a read only memory attached to a printed antenna         | 10% | 2 |
| 854389 | Electrical machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85                     | 10% | 2 |
| 854390 | Parts of electrical machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85            | 10% | 1 |
| 854411 | Winding wire for electrical purposes, of copper, insulated  | 20% | 1 |
| 854419 | Winding wire for electrical purposes, of material other than copper, insulated  | 20% | 1 |
| 854420 | Coaxial cable and other coaxial electric conductors, insulated  | 20% | 2 |
| 854430 | Ignition wiring sets and other wiring sets for vehicles, aircraft or ships  | 20% | 2 |
| 854441 | Electric conductors for a voltage $\leq 80$ V, insulated, fitted with connectors, n.e.s.  | 20% | 2 |
| 854449 | Electric conductors, for a voltage $\leq 80$ V, insulated, not fitted with connectors, n.e.s.   | 20% | 2 |
| 854451 | Electric conductors, for a voltage $> 80$ V but $\leq 1.000$ V, insulated, fitted with connectors, n.e.s.                             | 20% | 2 |
| 854459 | Electric conductors, for a voltage $> 80$ V but $\leq 1.000$ V, insulated, not fitted with connectors, n.e.s.                         | 10% | 2 |
| 854460 | Electric conductors, for a voltage $> 1.000$ V, insulated, n.e.s.   | 10% | 1 |
| 854470 | Optical fibre cables made-up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors | 10% | 1 |

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| 854511 | Electrodes of graphite or other carbon, for electric furnaces  | 10% | 2 |
| 854519 | Electrodes of graphite or other carbon, for electrical purposes (excl. those used for furnaces)  | 20% | 2 |
| 854520 | Carbon brushes for electrical purposes   | 20% | 2 |
| 854590 | Articles of graphite or other carbon, for electrical purposes (excl. electrodes and carbon brushes)  | 20% | 2 |
| 854610 | Electrical insulators of glass (excl. insulating fittings)   | 10% | 2 |
| 854620 | Electrical insulators of ceramics (excl. insulating fittings)  | 10% | 2 |
| 854690 | Electrical insulators (excl. those of glass or ceramics and insulating fittings)   | 10% | 2 |
| 854710 | Insulating fittings for electrical purposes, of ceramics   | 10% | 2 |
| 854720 | Insulating fittings for electrical purposes, of plastics   | 10% | 2 |
| 854790 | Insulating fittings for electrical purposes, of materials other than ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material | 10% | 2 |
| 854810 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators                            | 10% | 3 |
| 854890 | Electrical parts of machinery or apparatus, not specified or included elsewhere in chapter 85  | 10% | 1 |
| 860110 | Rail locomotives powered from an external source of electricity  | 10% | 1 |
| 860120 | Rail locomotives powered by electric accumulators  | 10% | 1 |
| 860210 | Diesel-electric locomotives  | 10% | 1 |
| 860290 | Rail locomotives (excl. those powered from an external source of electricity or by accumulators and diesel-electric locomotives)   | 10% | 1 |
| 860310 | Self-propelled railway or tramway coaches, vans and trucks, powered from an external source of electricity (excl. those of heading 8604)   | 10% | 1 |



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| 860390 | Self-propelled railway or tramway coaches, vans and trucks (excl. those powered from an external source of electricity and those of heading 8604)  | 10% | 1 |
| 860400 | Railway or tramway maintenance or service vehicles, whether or not self-propelled, e.g., workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles  | 10% | 1 |
| 860500 | Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches (excl. self-propelled railway or tramway coaches, vans and trucks, railway or tramway maintenance or service vehicles and goods vans and wagons)                        | 10% | 1 |
| 860610 | Railway or tramway tank wagons and the like (excl. self-propelled)   | 10% | 1 |
| 860620 | Railway or tramway insulated or refrigerated goods vans and wagons (excl. tank wagons and the like of subheading 8606.10)  | 10% | 1 |
| 860630 | Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons)   | 10% | 1 |
| 860691 | Railway or tramway goods vans and wagons, covered and closed (excl. self-discharging goods vans and wagons, tank wagons and the like and insulated or refrigerated goods vans and wagons)  | 10% | 1 |
| 860692 | Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)   | 10% | 1 |
| 860699 | Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm) | 10% | 1 |
| 860711 | Driving bogies and bissel-bogies for railway or tramway locomotives or rolling-stock   | 10% | 1 |
| 860712 | Bogies and driving bissel-bogies for railway or tramway locomotives or rolling-stock (excl. driving bogies)  | 10% | 1 |
| 860719 | Axles, for electrical purposes, and wheels and parts thereof for railway or tramway locomotives or rolling-stock; parts of bogies and bissel-bogies, n.e.s.  | 10% | 1 |
| 860721 | Air brakes and parts thereof for railway or tramway locomotives or rolling-stock, n.e.s.   | 10% | 1 |

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| 860729 | Brakes (other than air brakes), and parts thereof, for railway or tramway locomotives or rolling-stock, n.e.s.   | 10% | 1 |
| 860730 | Hooks and other coupling devices, buffers, and parts thereof, for railway or tramway locomotives or rolling-stock, n.e.s.  | 10% | 1 |
| 860791 | Parts of railway or tramway locomotives, n.e.s.  | 10% | 1 |
| 860799 | Parts of rolling-stock of heading 8603, 8604, 8605 or 8606, n.e.s.   | 10% | 1 |
| 860800 | Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | 10% | 1 |
| 860900 | Containers, incl. containers for the transport of fluids, specially designed and equipped for carriage by one or more modes of transport   | 10% | 2 |
| 870110 | Pedestrian-controlled agricultural tractors and similar tractors for industry (excl. tractor units for articulated lorries)  | 10% | 1 |
| 870120 | Road tractors for semi-trailers  | 10% | 3 |
| 870130 | Track-laying tractors (excl. pedestrian-controlled)  | 10% | 2 |
| 870190 | Tractors (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)  | 10% | 2 |
| 870210 | Motor vehicles for the transport of $\geq 10$ persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel"   | 30% | 3 |
| 870290 | Motor vehicles for the transport of $\geq 10$ persons, incl. driver, not with compression-ignition internal combustion piston engine "diesel or semi-diesel", of a cylinder capacity of $> 2.500 \text{ cm}^3$ , new   | 30% | 3 |
| 870310 | Vehicles for the transport of persons on snow; golf cars and similar vehicles  | 30% | 3 |

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| 870321 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $\leq 1.000 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)  | 30% | 3 |
| 870322 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $> 1.000 \text{ cm}^3$ but $\leq 1.500 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)                 | 30% | 3 |
| 870323 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $> 1.500 \text{ cm}^3$ but $\leq 3.000 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)                 | 30% | 3 |
| 870324 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $> 3.000 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)   | 30% | 3 |
| 870331 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity $\leq 1.500 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)                            | 30% | 3 |
| 870332 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity $> 1.500 \text{ cm}^3$ but $\leq 2.500 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10) | 30% | 3 |
| 870333 | Motor cars and other motor vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a cylinder capacity $> 2.500 \text{ cm}^3$ (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)                               | 30% | 3 |
| 870390 | Motor cars and other vehicles principally designed for the transport of persons, incl. station wagons and racing cars, with engines other than spark-ignition internal combustion reciprocating piston engine "diesel or semi-diesel" (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)  | 30% | 3 |

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| 870410 | Dumpers for off-highway use   | 10% | 2 |
| 870421 | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a gross vehicle weight $\leq$ 5 tonnes (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                   | 20% | 2 |
| 870422 | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a gross vehicle weight $>$ 5 tonnes but $\leq$ 20 tonnes (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705) | 10% | 2 |
| 870423 | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel" of a gross vehicle weight $>$ 20 tonnes (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                     | 10% | 2 |
| 870431 | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight $\leq$ 5 tonnes (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)  | 20% | 2 |
| 870432 | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight $>$ 5 tonnes (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)   | 10% | 2 |
| 870490 | Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)   | 10% | 2 |
| 870510 | Crane lorries (excl. breakdown lorries)   | 10% | 1 |
| 870520 | Mobile drilling derricks  | 10% | 1 |
| 870530 | Fire fighting vehicles (excl. vehicles for transporting persons)  | 10% | 1 |
| 870540 | Concrete-mixer lorries  | 10% | 1 |
| 870590 | Special purpose motor vehicles (other than those principally designed for the transport of persons or goods and excl. concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks and crane lorries)   | 10% | 1 |

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| 870600 | Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705 (excl. those with engines and cabs) | 20% | 2 |
| 870710 | Bodies for motor cars and other motor vehicles principally designed for the transport of persons  | 20% | 2 |
| 870790 | Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8705  | 20% | 2 |
| 870810 | Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons (driver included), motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705, n.e.s.              | 20% | 2 |
| 870821 | Safety seat belts for motor vehicles  | 20% | 2 |
| 870829 | Parts and accessories of bodies for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. bumpers and parts thereof and safety seat belts)  | 20% | 2 |
| 870831 | Mounted brake linings for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles  | 20% | 2 |
| 870839 | Brakes and servo-brakes and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 20% | 2 |
| 870840 | Gear boxes for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles   | 20% | 2 |
| 870850 | Drive-axles with differential, whether or not provided with other transmission components, for motor vehicles   | 20% | 2 |
| 870860 | Non-driving axles and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 10% | 2 |
| 870870 | Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                                   | 20% | 2 |

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| 870880 | Suspension shock-absorbers for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles                            | 20% | 2 |
| 870891 | Radiators for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles   | 20% | 2 |
| 870892 | Silencers and exhaust pipes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles                          | 20% | 2 |
| 870893 | Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                   | 20% | 2 |
| 870894 | Steering wheels, steering columns and steering boxes, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles | 20% | 2 |
| 870899 | Parts and accessories, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                        | 20% | 3 |
| 870911 | Electrical vehicles 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   | 10% | 2 |
| 870919 | 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 (excl. electrical trucks)                           | 10% | 2 |
| 870990 | Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms, n.e.s.  | 10% | 2 |
| 871000 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles, n.e.s.  | 10% | 2 |
| 871110 | Motor-cycles, incl. mopeds, and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity $\leq 50 \text{ cm}^3$  | 30% | 3 |

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| 871120 | Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm <sup>3</sup> but ≤ 250 cm <sup>3</sup>  | 30% | 3 |
| 871130 | Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm <sup>3</sup> but ≤ 500 cm <sup>3</sup> | 30% | 3 |
| 871140 | Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm <sup>3</sup> but ≤ 800 cm <sup>3</sup> | 30% | 3 |
| 871150 | Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm <sup>3</sup>                           | 30% | 3 |
| 871190 | Side cars for motor cycles  | 30% | 3 |
| 871200 | Bicycles and other cycles, incl. delivery tricycles, not motorized  | 30% | 3 |
| 871310 | Carriages for disabled persons, not mechanically propelled  | 5%  | 1 |
| 871390 | Carriages for disabled persons, motorized or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)                    | 5%  | 1 |
| 871411 | Saddles for motor-cycles, incl. mopeds  | 20% | 1 |
| 871419 | Parts and accessories for motor-cycles, incl. mopeds, n.e.s.  | 20% | 1 |
| 871420 | Parts and accessories for carriages for disabled persons, n.e.s.  | 5%  | 1 |
| 871491 | Frames and forks, and parts thereof, for bicycles, n.e.s.   | 20% | 1 |
| 871492 | Wheel rims and spokes, for bicycles   | 20% | 1 |
| 871493 | Hubs (other than coaster braking hubs) and hub brakes, and free-wheel sprocket-wheels, for bicycles   | 20% | 1 |
| 871494 | Brakes, incl. coaster braking hubs and hub brakes, and parts thereof, for bicycles  | 20% | 1 |
| 871495 | Saddles for bicycles  | 20% | 1 |
| 871496 | Pedals and crank-gear, and parts thereof, for bicycles, n.e.s.  | 20% | 1 |
| 871499 | Parts and accessories, for bicycles, n.e.s.   | 20% | 1 |
| 871500 | Baby carriages and parts thereof, n.e.s.  | 30% | 2 |
| 871610 | Trailers and semi-trailers of the caravan type, for housing or camping  | 30% | 3 |

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| 871620 | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes   | 20% | 2 |
| 871631 | Tanker trailers and tanker semi-trailers, not designed for running on rails   | 20% | 2 |
| 871639 | Trailers and semi-trailers for the transport of goods, not designed for running on rails (excl. self-loading of self-unloading trailers and semi-trailers for agricultural purposes and tanker trailers and tanker semi-trailers) | 20% | 2 |
| 871640 | Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)  | 20% | 2 |
| 871680 | Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excl. trailers and semi-trailers)   | 20% | 2 |
| 871690 | Parts of trailers and semi-trailers and other vehicles not mechanically propelled, n.e.s.   | 10% | 1 |
| 880110 | Gliders, without motor and not capable of being fitted with a motor, and hang gliders   | 0%  | 1 |
| 880190 | Kites and other non-powered aircraft, balloons and dirigibles (excl. gliders, hang gliders, children's kites and party balloons)  | 0%  | 1 |
| 880211 | Helicopters of an unladen weight $\leq 2.000$ kg  | 0%  | 1 |
| 880212 | Helicopters of an unladen weight $> 2.000$ kg   | 0%  | 1 |
| 880220 | Aeroplanes and other powered aircraft of an unladen weight $\leq 2.000$ kg (excl. helicopters and dirigibles)   | 0%  | 1 |
| 880230 | Aeroplanes and other powered aircraft of an unladen weight $> 2.000$ kg but $\leq 15.000$ kg (excl. helicopters and dirigibles)   | 0%  | 1 |
| 880240 | Aeroplanes and other powered aircraft of an of an unladen weight $> 15.000$ kg (excl. helicopters and dirigibles)   | 0%  | 1 |
| 880260 | Spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles   | 0%  | 1 |
| 880310 | Propellers and rotors and parts thereof, for aircraft, n.e.s.   | 0%  | 1 |
| 880320 | Under-carriages and parts thereof, for aircraft, n.e.s.   | 0%  | 1 |
| 880330 | Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)  | 0%  | 1 |



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| 880390 | Parts of aircraft and spacecraft, n.e.s.  | 0%  | 1 |
| 880400 | Parachutes, incl. dirigible parachutes and paragliders, and rotachutes; parts thereof and accessories thereto, n.e.s.   | 0%  | 1 |
| 880510 | Aircraft launching gear and parts thereof, n.e.s. (excl. motor winches for launching gliders); deck-arrestor or similar gear and parts thereof, n.e.s.  | 0%  | 1 |
| 880521 | Air combat simulators and parts thereof   | 0%  | 1 |
| 880529 | Ground flying trainers and parts thereof, n.e.s. (excl. air combat simulators and parts thereof)  | 0%  | 1 |
| 890110 | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds   | 10% | 1 |
| 890120 | Tankers   | 10% | 1 |
| 890130 | Refrigerated vessels (excl. tankers)  | 10% | 1 |
| 890190 | Vessels for the transport of goods and vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons) | 10% | 1 |
| 890200 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. fishing boats for sport)  | 10% | 1 |
| 890310 | Inflatable vessels for pleasure or sports   | 30% | 3 |
| 890391 | Sailboats and yachts, with or without auxiliary motor, for pleasure or sports   | 30% | 3 |
| 890392 | Motor-boats and motor yachts, for pleasure or sports (other than outboard motorboats)   | 30% | 3 |
| 890399 | Vessels for pleasure or sports; rowing boats (excl. motor-boats and motor yachts powered other than by outboard motors, sailboats and yachts with or without auxiliary motor and inflatable boats)          | 30% | 3 |
| 890400 | Tugs and pusher craft   | 10% | 1 |
| 890510 | Dredgers  | 10% | 1 |
| 890520 | Floating or submersible drilling or production platforms  | 10% | 1 |

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| 890590 | Light-vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)   | 10% | 1 |
| 890610 | Warships of all kinds  | 10% | 2 |
| 890690 | Vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)  | 10% | 1 |
| 890710 | Inflatable rafts   | 10% | 1 |
| 890790 | Rafts, tanks, coffer-dams, landing-stages, buoys, beacons and other floating structures (excl. inflatable rafts, vessels of heading 8901 to 8906 and floating structures for breaking up)  | 10% | 1 |
| 890800 | Vessels and other floating structures for breaking up  | 10% | 2 |
| 900110 | Optical fibres, optical fibre bundles and cables (excl. made-up of individually sheathed fibres of heading 8544)   | 10% | 1 |
| 900120 | Sheets and plates of polarizing material   | 10% | 1 |
| 900130 | Contact lenses   | 10% | 1 |
| 900140 | Spectacle lenses of glass  | 10% | 1 |
| 900150 | Spectacle lenses of materials other than glass   | 10% | 1 |
| 900190 | Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses)  | 10% | 1 |
| 900211 | Objective lenses for cameras, projectors or photographic enlargers or reducers   | 10% | 2 |
| 900219 | Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)   | 10% | 2 |
| 900220 | Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted  | 10% | 2 |
| 900290 | Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters) | 10% | 2 |

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| 900311 | Frames and mountings for spectacles, goggles or the like, of plastics  | 30% | 3 |
| 900319 | Frames and mountings for spectacles, goggles or the like (excl. of plastics)   | 30% | 3 |
| 900390 | Parts of frames and mountings for spectacles, goggles or the like, n.e.s.  | 30% | 3 |
| 900410 | Sunglasses   | 30% | 3 |
| 900490 | Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)            | 30% | 3 |
| 900510 | Binoculars   | 20% | 3 |
| 900580 | Monoculars, astronomical and other optical telescopes and other astronomical instruments (excl. binoculars, instruments for radio-astronomy and other instruments or apparatus specified elsewhere)        | 20% | 3 |
| 900590 | Parts and accessories, incl. mountings, for binoculars, monoculars, astronomical and other optical telescopes, and other astronomical instruments, n.e.s.  | 20% | 1 |
| 900610 | Cameras of a kind used for preparing printing plates or cylinders  | 20% | 3 |
| 900620 | Cameras of a kind used for recording documents on microfilm, microfiche or other microforms  | 20% | 3 |
| 900630 | Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological laboratories                 | 20% | 3 |
| 900640 | Instant print cameras (excl. special cameras of subheading 9006.10, 9006.20 or 9006.30)  | 20% | 3 |
| 900651 | Cameras with a through-the-lens viewfinder [single lens reflex "SLR"] for roll film of a width of $\leq$ 35 mm (excl. instant print cameras and special cameras of subheading 9006.10, 9006.20 or 9006.30) | 30% | 3 |

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| 900652 | Cameras for roll film of a width of < 35 mm (excl. instant print cameras, single lens reflex "SLR" cameras and special cameras of subheading 9006.10, 9006.20 or 9006.30) | 30% | 3 |
| 900653 | Cameras for roll film of a width of 35 mm (excl. instant print cameras, single lens reflex cameras and special cameras of subheading 9006.10, 9006.20 or 9006.30)         | 30% | 3 |
| 900659 | Cameras for roll film of a width of > 35 mm or for film in the flat (excl. instant print cameras and special cameras of subheading 9006.10, 9006.20 or 9006.30)           | 30% | 3 |
| 900661 | Electronic discharge lamp flashlight apparatus for photographic purposes  | 30% | 3 |
| 900662 | Flashbulbs, flashcubes and the like, for photographic purposes (other than discharge lamps of heading 8539)   | 30% | 3 |
| 900669 | Photographic flashlights and flashlight apparatus (excl. with electronic discharge lamps, and flashbulbs, flashcubes and the like)  | 30% | 3 |
| 900691 | Parts and accessories for photographic cameras, n.e.s.  | 20% | 1 |
| 900699 | Parts and accessories for photographic flashlights and flashlight apparatus, n.e.s.   | 20% | 1 |
| 900711 | Cinematographic cameras for film of < 16 mm width or for double-8 mm film   | 30% | 3 |
| 900719 | Cinematographic cameras for film of $\geq$ 16 mm width (excl. for double-8 mm film)   | 30% | 3 |
| 900720 | Cinematographic projectors  | 30% | 3 |
| 900791 | Parts and accessories for cinematographic cameras, n.e.s.   | 20% | 1 |
| 900792 | Parts and accessories for cinematographic projectors, n.e.s.  | 20% | 1 |
| 900810 | Slide projectors  | 30% | 3 |
| 900820 | Microfilm, microfiche or other microform readers, whether or not capable of producing copies  | 30% | 3 |

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| 900830 | Image projectors (excl. slide projectors and microfilm, microfiche or other microform readers)  | 30% | 3 |
| 900840 | Photographic enlargers and reducers   | 30% | 3 |
| 900890 | Parts and accessories for image projectors, photographic enlargers and reducers, n.e.s.   | 20% | 1 |
| 900911 | Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy [direct process]   | 20% | 2 |
| 900912 | Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy [indirect process]  | 20% | 2 |
| 900921 | Photocopying apparatus, incorporating an optical system (excl. electrostatic)   | 20% | 2 |
| 900922 | Photocopying apparatus of the contact type  | 20% | 2 |
| 900930 | Thermo-copying apparatus (excl. thermo-printers)  | 20% | 2 |
| 900991 | Automatic document feeders for photocopying and thermo-copying apparatus  | 20% | 2 |
| 900992 | Paper feeders for photocopying and thermo-copying apparatus   | 20% | 2 |
| 900993 | Sorters for photocopying and thermo-copying apparatus   | 20% | 2 |
| 900999 | Parts and accessories for photocopying and thermo-copying apparatus, n.e.s. (excl. automatic document feeders, paper feeders and sorters)   | 20% | 2 |
| 901010 | Apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 10% | 2 |
| 901041 | Direct write-on wafer apparatus   | 10% | 2 |
| 901042 | Step and repeat aligners  | 20% | 2 |
| 901049 | Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials (excl. direct write-on wafer apparatus and step and repeat aligners)                  | 20% | 2 |

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| 901050 | Apparatus and equipment for photographic or cinematographic laboratories, n.e.s.; negatoscopes  | 20% | 2 |
| 901060 | Projection screens  | 20% | 2 |
| 901090 | Parts and accessories for apparatus and equipment for photographic or cinematographic laboratories, negatoscopes and projection screens, n.e.s.   | 20% | 1 |
| 901110 | Stereoscopic optical microscopes  | 10% | 1 |
| 901120 | Optical microscopes, for photomicrography, cinephotomicrography or microprojection (excl. stereoscopic microscopes)   | 10% | 1 |
| 901180 | Optical microscopes (excl. for photomicrography, cinephotomicrography or microprojection, stereoscopic microscopes, binocular microscopes for ophthalmology and instruments, appliances and machines of heading 9031) | 10% | 1 |
| 901190 | Parts and accessories for compound optical microscopes, n.e.s.  | 10% | 1 |
| 901210 | Electron microscopes, proton microscopes and diffraction apparatus  | 10% | 1 |
| 901290 | Parts and accessories for electron microscopes, proton microscopes and diffraction apparatus, n.e.s.  | 10% | 1 |
| 901310 | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of chapter 90 or Section XVI, chapters 84 and 85                               | 30% | 3 |
| 901320 | Lasers (excl. laser diodes)   | 10% | 1 |
| 901380 | Liquid crystal devices, n.e.s. and other optical appliances and instruments not elsewhere specified in chapter 90   | 10% | 1 |
| 901390 | Parts and accessories for liquid crystal devices "LCD", lasers and other appliances and instruments not elsewhere specified in chapter 90, n.e.s.   | 10% | 1 |
| 901410 | Direction finding compasses   | 10% | 1 |
| 901420 | Instruments and appliances for aeronautical or space navigation (excl. compasses and radio navigational equipment)  | 10% | 1 |
| 901480 | Navigational instruments and apparatus (excl. for aeronautical or space navigation, compasses and radio navigational equipment)   | 10% | 1 |

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| 901490 | Parts and accessories for compasses and other navigational instruments and appliances, n.e.s.   | 10% | 1 |
| 901510 | Rangefinders  | 10% | 1 |
| 901520 | Theodolites and tachymeters "tacheometers"  | 10% | 1 |
| 901530 | Levels  | 10% | 1 |
| 901540 | Photogrammetrical surveying instruments and appliances  | 10% | 1 |
| 901580 | Instruments and appliances used in geodesy, topography, hydrography, oceanography, hydrology, meteorology or geophysics (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances) | 10% | 1 |
| 901590 | Parts and accessories for instruments and appliances used in geodesy, topography, photogrammetrical surveying, hydrography, oceanography, hydrology, meteorology or geophysics, and for rangefinders, n.e.s.  | 10% | 1 |
| 901600 | Balances of a sensitivity of 50 mg or better, with or without weights   | 10% | 1 |
| 901710 | Drafting tables and machines, whether or not automatic (excl. units for automatic data processing equipment)  | 10% | 1 |
| 901720 | Drawing, marking-out and mathematical calculating instruments (excl. drafting tables and machines and calculating machines)   | 10% | 1 |
| 901730 | Micrometers, callipers and gauges (excl. gauges without adjustable devices of subheading 9031.80)   | 10% | 1 |
| 901780 | Instruments for measuring length, for use in the hand, n.e.s.   | 10% | 1 |
| 901790 | Parts and accessories for drawing, marking-out or mathematical calculating instruments and instruments for measuring length for use in the hand, n.e.s.   | 10% | 1 |
| 901811 | Electro-cardiographs  | 5%  | 1 |
| 901812 | Ultrasonic scanning apparatus   | 5%  | 1 |
| 901813 | Magnetic resonance imaging apparatus  | 5%  | 1 |
| 901814 | Scintigraphic apparatus   | 5%  | 1 |

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| 901819 | Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus and scintigraphic apparatus) | 5% | 1 |
| 901820 | Ultra-violet or infra-red ray apparatus used in medical, surgical, dental or veterinary sciences  | 5% | 1 |
| 901831 | Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences   | 5% | 1 |
| 901832 | Tubular metal needles and needles for sutures, used in medical, surgical, dental or veterinary sciences   | 5% | 1 |
| 901839 | Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)   | 5% | 1 |
| 901841 | Dental drill engines, whether or not combined on a single base with other dental equipment  | 5% | 1 |
| 901849 | Instruments and appliances used in dental sciences, n.e.s.  | 5% | 1 |
| 901850 | Ophthalmic instruments and appliances, n.e.s.   | 5% | 1 |
| 901890 | Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.   | 5% | 1 |
| 901910 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus   | 5% | 1 |
| 901920 | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus   | 5% | 1 |
| 902000 | Breathing appliances and gas masks (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)  | 5% | 1 |
| 902110 | Orthopaedic or fracture appliances  | 5% | 1 |
| 902121 | Artificial teeth  | 5% | 1 |
| 902129 | Dental fittings (excl. artificial teeth)  | 5% | 1 |
| 902131 | Artificial joints for orthopaedic purposes  | 5% | 1 |



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| 902139 | Artificial parts of the body (excl. artificial teeth and dental fittings and artificial joints)  | 5%  | 1 |
| 902140 | Hearing aids (excl. parts and accessories)   | 5%  | 1 |
| 902150 | Pacemakers for stimulating heart muscles (excl. parts and accessories)   | 5%  | 1 |
| 902190 | Articles and appliances, which are worn or carried, or implanted in the body, to compensate for a defect or disability (excl. artificial parts of the body, complete hearing aids and complete pacemakers for stimulating heart muscles)                                   | 5%  | 1 |
| 902212 | Computer tomography apparatus  | 5%  | 1 |
| 902213 | Apparatus based on the use of X-rays for dental uses   | 5%  | 1 |
| 902214 | Apparatus based on the use of X-rays, for medical, surgical or veterinary uses (excl. for dental purposes and computer tomography apparatus)   | 5%  | 1 |
| 902219 | Apparatus based on the use of X-rays (other than for medical, surgical, dental or veterinary uses)   | 5%  | 1 |
| 902221 | Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses  | 5%  | 1 |
| 902229 | Apparatus based on the use of alpha, beta or gamma radiations (other than for medical, surgical, dental or veterinary uses)  | 5%  | 1 |
| 902230 | X-ray tubes  | 5%  | 1 |
| 902290 | X-ray generators other than X-ray tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, and general parts and accessories for apparatus of heading 9022, n.e.s.   | 5%  | 1 |
| 902300 | Instruments, apparatus and models designed for demonstrational purposes, e.g. in education or exhibitions, unsuitable for other uses (excl. ground flying trainers of heading 8805, collectors' pieces of heading 9705 and antiques of an age > 100 years of heading 9706) | 5%  | 1 |
| 902410 | Machines and appliances for testing metals   | 10% | 1 |
| 902480 | Machines and appliances for testing the mechanical properties of materials (excl. metals)  | 10% | 1 |

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| 902490 | Parts and accessories for machines and appliances for testing the mechanical properties of materials, n.e.s.  | 10% | 1 |
| 902511 | Thermometers, liquid-filled, for direct reading, not combined with other instruments  | 10% | 1 |
| 902519 | Thermometers and pyrometers, not combined with other instruments (excl. liquid-filled thermometers for direct reading)  | 10% | 1 |
| 902580 | Hydrometers, areometers and similar floating instruments, barometers, hygrometers and psychrometers, whether or not combined with each other or with thermometers                                     | 10% | 1 |
| 902590 | Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, n.e.s.                                       | 10% | 1 |
| 902610 | Instruments and apparatus for measuring or checking the flow or level of liquids (excl. meters and regulators)  | 10% | 1 |
| 902620 | Instruments and apparatus for measuring or checking pressure of liquids or gases (excl. regulators)   | 10% | 1 |
| 902680 | Instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.  | 10% | 1 |
| 902690 | Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, n.e.s.  | 10% | 1 |
| 902710 | Gas or smoke analysis apparatus   | 10% | 1 |
| 902720 | Chromatographs and electrophoresis instruments  | 10% | 1 |
| 902730 | Spectrometers, spectrophotometers and spectrographs using optical radiations, such as UV, visible, IR   | 10% | 1 |
| 902740 | Exposure meters   | 10% | 1 |
| 902750 | Instruments and apparatus for physical or chemical analysis, using UV, visible or IR optical radiations (excl. spectrometers, spectrophotometers, spectrographs, and gas or smoke analysis apparatus) | 10% | 1 |

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| 902780 | Instruments and apparatus for physical or chemical analysis, or for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light, n.e.s.   | 10% | 1 |
| 902790 | Microtomes; parts and accessories of instruments and apparatus for physical or chemical analysis, 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, and of microtomes, n.e.s. | 10% | 1 |
| 902810 | Gas meters, incl. calibrating meters therefor  | 20% | 1 |
| 902820 | Liquid meters, incl. calibrating meters therefor   | 20% | 1 |
| 902830 | Electricity supply or production meters, incl. calibrating meters therefor   | 10% | 1 |
| 902890 | Parts and accessories for gas, liquid or electricity supply or production meters, n.e.s.   | 20% | 1 |
| 902910 | Revolution counters, production counters, taximeters, milometers, pedometers and the like (excl. gas, liquid and electricity meters)   | 20% | 1 |
| 902920 | Speed indicators and tachometers, stroboscopes   | 10% | 1 |
| 902990 | Parts and accessories for revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators and tachometers, and stroboscopes, n.e.s.   | 10% | 1 |
| 903010 | Instruments and apparatus for measuring or detecting ionizing radiations   | 10% | 1 |
| 903020 | Cathode-ray oscilloscopes and cathode-ray oscillographs  | 10% | 1 |
| 903031 | Multimeters for voltage, current, resistance or electrical power (excl. recording device)  | 10% | 1 |
| 903039 | Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power (excl. recording device, multimeters, and cathode-ray oscilloscopes and oscillographs)  | 10% | 1 |
| 903040 | Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers   | 10% | 1 |

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| 903082 | Instruments and apparatus for measuring or checking semiconductor wafers or devices   | 10% | 1 |
| 903083 | Instruments and appliances for measuring or checking electrical quantities, with recording device (excl. appliances specially designed for telecommunications, cathode-ray oscillographs and apparatus for measuring or checking semiconductor wafers or devices) | 10% | 1 |
| 903089 | Instruments and apparatus for measuring or checking electrical quantities, n.e.s. (excl. recording device)  | 10% | 1 |
| 903090 | Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionizing radiations, n.e.s.  | 10% | 1 |
| 903110 | Machines for balancing mechanical parts   | 10% | 1 |
| 903120 | Test benches for motors, generators, pumps, etc.  | 10% | 1 |
| 903130 | Profile projectors  | 10% | 1 |
| 903141 | Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices  | 10% | 1 |
| 903149 | Optical instruments, appliances and machines for measuring or checking, not elsewhere specified or included in chapter 90   | 10% | 1 |
| 903180 | Instruments, appliances and machines for measuring or checking, not elsewhere specified in chapter 90 (excl. optical)   | 10% | 2 |
| 903190 | Parts and accessories for instruments, appliances and machines for measuring and checking, n.e.s.   | 10% | 2 |
| 903210 | Thermostats   | 10% | 1 |
| 903220 | Manostats (excl. taps, cocks and valves of heading 8481)  | 10% | 1 |
| 903281 | Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. manostats and taps, cocks and valves of heading 8481)   | 10% | 1 |
| 903289 | Regulating or controlling instruments and apparatus (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)  | 10% | 1 |

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| 903290 | Parts and accessories for regulating or controlling instruments and apparatus, n.e.s.  | 10% | 1 |
| 903300 | Parts and accessories for machines, appliances, instruments or other apparatus in chapter 90, specified neither in this chapter nor elsewhere  | 10% | 1 |
| 910111 | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. with backs made of steel)                         | 30% | 3 |
| 910112 | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. with backs made of steel)                    | 30% | 3 |
| 910119 | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. with backs made of steel) | 30% | 3 |
| 910121 | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with automatic winding (excl. with backs made of steel)  | 30% | 3 |
| 910129 | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with hand winding only (excl. with backs made of steel)  | 30% | 3 |
| 910191 | Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, electrically operated (excl. with backs made of steel and wrist-watches)  | 30% | 3 |
| 910199 | Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, with hand or automatic winding (excl. with backs made of steel and wrist-watches)   | 30% | 3 |
| 910211 | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. of precious metal or of metal clad with precious metal)  | 30% | 3 |

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| 910212 | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. of precious metal or of metal clad with precious metal)                    | 30% | 3 |
| 910219 | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. of precious metal or of metal clad with precious metal) | 30% | 3 |
| 910221 | Wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding (excl. of precious metal or of metal clad with precious metal)  | 30% | 3 |
| 910229 | Wrist-watches, whether or not incorporating a stop-watch facility, with hand winding only (excl. of precious metal or of metal clad with precious metal)  | 30% | 3 |
| 910291 | Pocket-watches and the like, incl. stop-watches, electrically operated (excl. of precious metal or of metal clad with precious metal)   | 30% | 3 |
| 910299 | Pocket-watches and the like, incl. stop-watches, with hand or automatic winding (excl. of precious metal or of metal clad with precious metal)  | 30% | 3 |
| 910310 | Clocks with watch movements, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)                  | 30% | 3 |
| 910390 | Clocks with watch movements (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)                  | 30% | 3 |
| 910400 | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, vessels and other vehicles   | 30% | 3 |
| 910511 | Alarm clocks, electrically operated   | 30% | 3 |
| 910519 | Alarm clocks (excl. electrically operated)  | 30% | 3 |
| 910521 | Wall clocks, electrically operated  | 30% | 3 |
| 910529 | Wall clocks (excl. electrically operated)   | 30% | 3 |

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| 910591 | Clocks, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)                     | 30% | 3 |
| 910599 | Clocks (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)                     | 30% | 3 |
| 910610 | Time registers and time recorders  | 30% | 3 |
| 910620 | Parking meters   | 30% | 3 |
| 910690 | 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 (excl. clocks of heading 9101 to 9105, time registers, time recorders and parking meters) | 30% | 3 |
| 910700 | Time switches with clock or watch movement or with synchronous motor   | 30% | 3 |
| 910811 | Watch movements, complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated  | 30% | 3 |
| 910812 | Watch movements, complete and assembled, electrically operated, with opto-electronic display only  | 30% | 3 |
| 910819 | Watch movements, complete and assembled, electrically operated, with combined opto-electronic and mechanical display, whether or not with dial and hands   | 30% | 3 |
| 910820 | Watch movements, complete and assembled, with automatic winding  | 30% | 3 |
| 910890 | Watch movements, complete and assembled, with hand winding only  | 30% | 3 |
| 910911 | Clock movements of alarm clocks, complete and assembled, electrically operated, for alarm clocks (excl. watch movements)   | 30% | 3 |
| 910919 | Clock movements, complete and assembled, electrically operated (excl. alarm clocks and watch movements)  | 30% | 3 |
| 910990 | Clock movements, complete and assembled (excl. electrically operated and watch movements)  | 30% | 3 |

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| 911011 | Complete watch movements, unassembled or partly assembled movement sets   | 30% | 3 |
| 911012 | Incomplete watch movements, assembled   | 30% | 3 |
| 911019 | Rough clock movements   | 30% | 3 |
| 911090 | Complete, unassembled or partly assembled clock movements or movement sets; incomplete clock movements, assembled (excl. rough clock movements and watch movements) | 30% | 3 |
| 911110 | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of precious metal or of metal clad with precious metal                           | 30% | 3 |
| 911120 | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of base metal, whether or not gold- or silver-plated                             | 30% | 3 |
| 911180 | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of materials other than precious metal, clad with precious metal or base metal   | 30% | 3 |
| 911190 | Parts of cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, n.e.s.  | 30% | 3 |
| 911220 | Clock and watch cases (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)   | 30% | 3 |
| 911290 | Parts of clock and watch cases, n.e.s. (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)  | 30% | 3 |
| 911310 | Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal, n.e.s.                                    | 30% | 3 |
| 911320 | Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.                                      | 30% | 3 |
| 911390 | Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.  | 30% | 3 |
| 911410 | Springs for clocks or watches, incl. hair-springs   | 30% | 3 |
| 911420 | Jewels for clocks or watches (excl. gems for clock and watch cases)   | 30% | 3 |
| 911430 | Dials for clocks or watches   | 30% | 3 |



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| 911440 | Plates and bridges for clocks or watches  | 30% | 3 |
| 911490 | Clock or watch parts, n.e.s.  | 30% | 3 |
| 920110 | Upright pianos  | 30% | 3 |
| 920120 | Grand pianos  | 30% | 3 |
| 920190 | Harpsichords and other keyboard stringed instruments (excl. pianos)   | 30% | 3 |
| 920210 | Violins and other string instruments  | 30% | 3 |
| 920290 | Guitars, harps and other string musical instruments (excl. with keyboard and those played with a bow)   | 30% | 3 |
| 920300 | Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds (excl. string musical instruments)  | 30% | 3 |
| 920410 | Accordions and similar instruments  | 30% | 3 |
| 920420 | Mouth organs  | 30% | 3 |
| 920510 | Brass-wind instruments  | 30% | 3 |
| 920590 | Wind musical instruments (excl. organs and brass-wind instruments)  | 30% | 3 |
| 920600 | Percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas   | 30% | 3 |
| 920710 | Keyboard instruments, the sound of which is produced, or must be amplified, electrically (excl. accordions)   | 30% | 3 |
| 920790 | Accordions and musical instruments without keyboards, the sound of which is produced, or must be amplified, electrically  | 30% | 3 |
| 920810 | Musical boxes   | 30% | 3 |
| 920890 | Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading in chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments | 30% | 3 |
| 920910 | Metronomes, tuning forks and pitch pipes  | 30% | 3 |
| 920920 | Mechanisms for musical boxes  | 30% | 3 |

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| 920930 | Musical instrument strings   | 30% | 3 |
| 920991 | Parts and accessories for pianos, n.e.s.   | 30% | 3 |
| 920992 | Parts and accessories for string musical instruments without keyboards, n.e.s. (excl. strings and those for musical instruments, the sound of which is produced, or must be amplified, electrically)   | 30% | 3 |
| 920993 | Parts and accessories for keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds, n.e.s.  | 30% | 3 |
| 920994 | Parts and accessories for musical instruments, the sound of which is produced, or must be amplified, electrically, n.e.s.  | 30% | 3 |
| 920999 | Parts and accessories "e.g. cards, discs and rolls for mechanical instruments", for accordions and similar instruments, moth organs, wind musical instruments, musical boxes, fairground organs, mechanical street organs and other musical instruments, n.e.s. (excl. metronomes, tuning forks, pitch pipes, mechanisms for musical boxes, musical instrument strings, and those for pianos, string musical instruments without keyboards, keyboard pipe organs, harmoniums and similar keyboard instruments) | 30% | 3 |
| 930111 | Artillery weapons "e.g. guns, howitzers and mortars", self-propelled   | 30% | 3 |
| 930119 | Artillery weapons "e.g. guns, howitzers and mortars", not self-propelled   | 30% | 3 |
| 930120 | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors  | 30% | 3 |
| 930190 | Military weapons, incl. sub-machine guns (excl. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)   | 30% | 3 |
| 930200 | Revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)   | 30% | 3 |
| 930310 | Muzzle-loading firearms, neither designed nor suitable for projecting cartridges   | 30% | 3 |
| 930320 | Sporting, hunting or target-shooting shotguns, with at least one smooth barrel (excl. muzzle-loading firearms and spring, air or gas guns)   | 30% | 3 |

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| 930330 | Sporting, hunting and target-shooting shotguns with one or more rifled bores (other than spring, air or gas guns)  | 30% | 3 |
| 930390 | Firearms and similar devices which operate by the firing of an explosive charge (excl. sporting, hunting or target-shooting rifles, revolvers and pistols of heading 9302 and military weapons)  | 30% | 3 |
| 930400 | Spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonettes and similar arms of heading 9307)  | 30% | 3 |
| 930510 | Parts and accessories for revolvers or pistols, n.e.s.   | 30% | 3 |
| 930521 | Smooth barrels for sporting, hunting and target-shooting rifles of heading 9303  | 30% | 3 |
| 930529 | Parts and accessories for sporting, hunting and target-shooting rifles of heading 9303, n.e.s. (excl. shotgun barrels)   | 20% | 3 |
| 930591 | Parts and accessories of military weapons of heading 9301, n.e.s.  | 20% | 3 |
| 930599 | Parts and accessories for weapons and the like of heading 9303 or 9304, n.e.s. (excl. of shotguns or rifles of heading 9303)   | 20% | 3 |
| 930610 | Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof, n.e.s.  | 30% | 3 |
| 930621 | Cartridges for smooth-barrelled shotguns   | 30% | 3 |
| 930629 | Parts of cartridges for smooth-barrelled shotguns; lead shot for air rifles and pistols  | 30% | 3 |
| 930630 | Cartridges and parts thereof for smooth-barrelled shotguns, revolvers and pistols  | 30% | 3 |
| 930690 | Bombs, grenades, torpedos, mines, missiles, and other ammunition and projectiles, and parts thereof, n.e.s. (excl. cartridges)   | 30% | 3 |
| 930700 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths therefor (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots) | 30% | 3 |
| 940110 | Seats for aircraft   | 30% | 3 |
| 940120 | Seats for motor vehicles   | 30% | 3 |

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| 940130 | Swivel seats with variable height adjustments (excl. medical, surgical, dental or veterinary, and barbers' chairs)  | 30% | 3 |
| 940140 | Seats, convertible into beds (excl. garden seats and camping equipment, and medical, dental or surgical furniture)  | 30% | 3 |
| 940150 | Seats of cane, osier, bamboo or similar materials   | 30% | 3 |
| 940161 | Upholstered seats, with wooden frames (excl. convertible into beds)   | 30% | 5 |
| 940169 | Seats, with wooden frames (excl. upholstered)   | 30% | 5 |
| 940171 | Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)  | 30% | 3 |
| 940179 | Seats, with metal frames (excl. upholstered, swivel seats with variable height adjustments and medical, dental or surgical furniture)   | 30% | 3 |
| 940180 | Seats, n.e.s.   | 30% | 3 |
| 940190 | Parts of seats, n.e.s.  | 20% | 2 |
| 940210 | Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.   | 5%  | 1 |
| 940290 | Operating tables, examination tables, and other medical, dental, surgical or veterinary furniture (excl. dentists' or similar chairs, special tables for X-ray examination, and stretchers and litters, incl. trolley-stretchers) | 5%  | 1 |
| 940310 | Metal furniture for offices (excl. seats)   | 30% | 3 |
| 940320 | Metal furniture (excl. for offices, seats and medical, surgical, dental or veterinary furniture)  | 30% | 3 |
| 940330 | Wooden furniture for offices (excl. seats)  | 30% | 5 |
| 940340 | Wooden furniture for kitchens (excl. seats)   | 30% | 5 |
| 940350 | Wooden furniture for bedrooms (excl. seats)   | 30% | 5 |
| 940360 | Wooden furniture (excl. for offices, kitchens and bedrooms, and seats)  | 30% | 5 |

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| 940370 | Furniture of plastic (excl. medical, dental, surgical or veterinary, and seats)  | 30% | 5 |
| 940380 | Furniture of cane, osier, bamboo or similar materials (excl. of metal, wood and plastics)  | 30% | 5 |
| 940390 | Parts of furniture, n.e.s. (excl. seats)   | 20% | 3 |
| 940410 | Mattress supports for bed frames (excl. spring interiors for seats)  | 30% | 5 |
| 940421 | Mattresses of cellular rubber or plastics, whether or not covered  | 30% | 5 |
| 940429 | Mattresses, fitted with springs or stuffed or internally filled with any material (excl. cellular rubber or plastics, pneumatic or water mattresses and pillows)   | 30% | 5 |
| 940430 | Sleeping bags, whether or non-electrically heated  | 30% | 3 |
| 940490 | Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers) | 30% | 3 |
| 940510 | Chandeliers and other electric ceiling or wall lighting fittings (excl. for lighting public open spaces or thoroughfares)  | 30% | 3 |
| 940520 | Electric table, desk, bedside or floor-standing lamps  | 30% | 3 |
| 940530 | Electric lighting sets of a kind used for Christmas trees  | 30% | 3 |
| 940540 | Electric lamps and lighting fittings, n.e.s.   | 30% | 3 |
| 940550 | Non-electrical lamps and lighting fittings, n.e.s.   | 30% | 3 |
| 940560 | Illuminated signs, illuminated name-plates and the like, with a permanently fixed light source   | 30% | 3 |
| 940591 | Parts of lamps and lighting fittings, illuminated signs and name-plates and the like, of glass, n.e.s.   | 20% | 2 |
| 940592 | Parts of lamps and lighting fittings, illuminated signs and name-plates and the like, of plastics, n.e.s.  | 20% | 2 |

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| 940599 | Parts of lamps and lighting fittings, illuminated signs and name-plates and the like, n.e.s.  | 20% | 2 |
| 940600 | Prefabricated buildings, whether or not complete or already assembled   | 10% | 3 |
| 950100 | Wheeled toys designed to be ridden by children, e.g. tricycles, scooters, pedal cars (excl. normal bicycles with ball bearings); dolls' carriages             | 30% | 3 |
| 950210 | Dolls representing only human beings, whether or not clothed  | 30% | 3 |
| 950291 | Garments and accessories, footwear and headgear for dolls representing only human beings  | 30% | 3 |
| 950299 | Parts and accessories for dolls representing only human beings, n.e.s.  | 30% | 3 |
| 950310 | Electric trains, incl. tracks, signals and other accessories therefor   | 30% | 3 |
| 950320 | Scale model assembly kits, whether or not working models (excl. electric trains, incl. tracks, signals and other accessories therefor)                        | 30% | 3 |
| 950330 | Construction sets and constructional toys (excl. scale model assembly kits)   | 30% | 3 |
| 950341 | Stuffed toys representing animals or non-human creatures  | 30% | 3 |
| 950349 | Toys representing animals or non-human creatures (excl. stuffed)  | 30% | 3 |
| 950350 | Toy musical instruments and apparatus   | 30% | 3 |
| 950360 | Puzzles   | 30% | 3 |
| 950370 | Toys, put up in sets or outfits (excl. electric trains, incl. accessories, scale model assembly kits, construction sets and constructional toys, and puzzles) | 30% | 3 |
| 950380 | Toys and models, incorporating a motor (excl. electric trains, scale model assembly kits, and toys representing animals, human or non-human creatures)        | 30% | 3 |
| 950390 | Toys, n.e.s.  | 30% | 3 |
| 950410 | Video games for use with a television receiver  | 30% | 3 |

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| 950420 | Billiards and accessories   | 30% | 3 |
| 950430 | Games with screens, flipper and other games, operated by coins, banknotes "paper currency", discs or other similar articles (excl. bowling alley equipment)   | 30% | 3 |
| 950440 | Playing cards   | 30% | 3 |
| 950490 | Tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by coins, banknotes "paper currency", discs or other similar articles, billiards, video games for use with a television receiver, and playing cards) | 30% | 3 |
| 950510 | Christmas articles (excl. candles and electric lighting sets, natural Christmas trees and Christmas tree stands)  | 30% | 3 |
| 950590 | Festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.  | 30% | 3 |
| 950611 | Skis, for winter sports   | 30% | 3 |
| 950612 | Ski bindings  | 30% | 3 |
| 950619 | Ski equipment for winter sports (other than skis and ski-fastenings [ski-bindings])   | 30% | 3 |
| 950621 | Sailboards  | 30% | 3 |
| 950629 | Water-skis, surfboards and other water-sport equipment (other than sailboards)  | 30% | 3 |
| 950631 | Golf clubs, complete  | 30% | 3 |
| 950632 | Golf balls  | 30% | 3 |
| 950639 | Golf equipment (excl. balls and complete clubs)   | 30% | 3 |
| 950640 | Articles and equipment for table-tennis   | 30% | 3 |
| 950651 | Tennis rackets, whether or not strung (excl. table-tennis bats)   | 30% | 3 |
| 950659 | Badminton and similar rackets, whether or not strung (other than tennis rackets and table-tennis bats)  | 30% | 3 |
| 950661 | Tennis balls (excl. table tennis balls)   | 30% | 3 |

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| 950662 | Inflatable balls   | 30% | 3 |
| 950669 | Balls (excl. inflatable, tennis balls, golf balls, and table-tennis balls)   | 30% | 3 |
| 950670 | Ice skates and roller skates, incl. skating boots with skates or rollers attached  | 30% | 3 |
| 950691 | Articles and equipment for general physical exercise, gymnastics or athletics  | 30% | 3 |
| 950699 | Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools  | 30% | 3 |
| 950710 | Fishing rods   | 30% | 3 |
| 950720 | Fish-hooks, whether or not snelled   | 30% | 3 |
| 950730 | Fishing reels  | 30% | 3 |
| 950790 | Line fishing tackle n.e.s; fish landing nets, butterfly nets and similar nets; decoys and similar hunting or shooting requisites (excl. decoy calls of all kinds and stuffed birds of heading 9705)  | 30% | 3 |
| 950810 | Travelling circuses and travelling menageries  | 30% | 3 |
| 950890 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres (excl. travelling circuses and travelling menageries, booths, incl. the goods on sale, goods for distribution as prizes, gaming machines accepting coins or tokens, and tractors and other transport vehicles, incl. normal trailers) | 30% | 3 |
| 960110 | Worked ivory and articles of ivory, n.e.s.   | 30% | 3 |
| 960190 | Worked bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)  | 30% | 3 |
| 960200 | Worked vegetable or mineral carving material and articles of these materials n.e.s; moulded or carved articles of wax, of paraffin, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles n.e.s; worked, unhardened gelatin, and articles of unhardened gelatin, n.e.s.       | 30% | 3 |
| 960310 | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles   | 30% | 3 |
| 960321 | Tooth brushes, incl. dental-plate brushes  | 30% | 3 |



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| 960329 | Shaving brushes, hair brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes)  | 30% | 3 |
| 960330 | Artists' brushes, writing brushes and similar brushes for the application of cosmetics  | 20% | 3 |
| 960340 | Paint, distemper, varnish or similar brushes, paint pads and rollers (excl. artists' and similar brushes of subheading 9603.30)   | 30% | 3 |
| 960350 | Brushes constituting parts of machines, appliances or vehicles  | 30% | 3 |
| 960390 | Articles for brushing (except headings 9603.10 to 9603.50), e.g., mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or other flexible materials; brooms and brushes, n.e.s. | 30% | 3 |
| 960400 | Hand sieves and hand riddles (excl. colanders)  | 30% | 3 |
| 960500 | Travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)   | 30% | 3 |
| 960610 | Press-fasteners, snap-fasteners and press-studs and parts therefor  | 20% | 2 |
| 960621 | Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press-studs and cuff links)  | 20% | 2 |
| 960622 | Buttons of base metal, not covered with textile material (excl. press-fasteners, snap-fasteners, press-studs and cuff links)  | 20% | 2 |
| 960629 | Buttons (excl. of plastics or base metal, not covered with textile material, press-fasteners, snap-fasteners, press-studs and cuff links)   | 20% | 2 |
| 960630 | Button moulds and other parts of buttons; button blanks   | 20% | 2 |
| 960711 | Slide fasteners fitted with chain scoops of base metal  | 20% | 2 |
| 960719 | Slide fasteners (excl. fitted with chain scoops of base metal)  | 20% | 2 |
| 960720 | Parts of slide fasteners  | 20% | 2 |
| 960810 | Ball-point pens   | 30% | 5 |
| 960820 | Felt-tipped and other porous-tipped pens and markers  | 30% | 3 |

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| 960831 | Indian ink drawing pens  | 30% | 3 |
| 960839 | Fountain pens, stylograph pens and other pens (excl. indian ink drawing pens)  | 30% | 3 |
| 960840 | Propelling or sliding pencils  | 30% | 3 |
| 960850 | Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils   | 30% | 3 |
| 960860 | Refills for ball-point pens, comprising the ball-point and ink-reservoir   | 30% | 3 |
| 960891 | Pen nibs and nib points  | 30% | 3 |
| 960899 | Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos | 30% | 3 |
| 960910 | Pencils and crayons, with leads encased in a rigid sheath  | 30% | 3 |
| 960920 | Pencil leads, black or coloured  | 30% | 3 |
| 960990 | Pencils, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks   | 30% | 3 |
| 961000 | Slates and boards, with writing or drawing surfaces, whether or not framed   | 30% | 3 |
| 961100 | Hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand printing sets   | 30% | 3 |
| 961210 | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges   | 30% | 3 |
| 961220 | Ink-pads, whether or not inked, with or without boxes  | 30% | 3 |
| 961310 | Pocket lighters, gas fuelled, non-refillable   | 30% | 3 |
| 961320 | Pocket lighters, gas fuelled, refillable   | 30% | 3 |
| 961380 | Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellant powders and explosives)  | 30% | 3 |
| 961390 | Parts of lighters, n.e.s.  | 20% | 2 |

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| 961420 | Smoking pipes and pipe bowls   | 30% | 3 |
| 961490 | Parts of smoking pipes, n.e.s.; cigar or cigarette holders, and parts thereof, n.e.s.  | 30% | 3 |
| 961511 | Combs, hair-slides and the like of hard rubber or plastics   | 30% | 3 |
| 961519 | Combs, hair-slides and the like (excl. of hard rubber or plastics)   | 30% | 3 |
| 961590 | Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)   | 30% | 3 |
| 961610 | Scent sprays and similar toilet sprays, and mounts and heads therefor (excl. coin or token-operated)   | 10% | 2 |
| 961620 | Powder puffs and pads for the application of cosmetics or toilet preparations  | 10% | 2 |
| 961700 | Vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inners)   | 30% | 3 |
| 961800 | Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)                                  | 30% | 3 |
| 970110 | Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)      | 30% | 3 |
| 970190 | Collages and similar decorative plaques  | 30% | 3 |
| 970200 | Original engravings, prints and lithographs  | 30% | 3 |
| 970300 | Original sculptures and statuary, in any material  | 30% | 3 |
| 970400 | 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 which they have, or will have, a recognised face value | 30% | 3 |
| 970500 | Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest  | 30% | 3 |
| 970600 | Antiques of > 100 years old  | 30% | 3 |

PROTOCOL  
ON MUTUAL ADMINISTRATIVE ASSISTANCE  
IN CUSTOMS MATTERS

Protocol/ 1

## ARTICLE 1

### Definitions

For the purposes of this Protocol:

- (a) "customs legislation" shall mean any legal or regulatory provisions governing the import, export and transit of products and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) "applicant authority" shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) "requested authority" shall mean a competent administrative authority which has been designated by one of the Parties for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) "personal data" shall mean all information relating to an identified or identifiable individual;
- (e) "operation in breach of customs legislation" shall mean any violation or attempted violation of customs legislation.

## ARTICLE 2

### Scope

1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular in order to prevent, investigate and combat operations in breach of that legislation.
2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is responsible for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines shall not be covered by this Protocol.

## ARTICLE 3

### Assistance on request

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.

2. At the request of the applicant authority, the requested authority shall inform it:
  - (a) whether products exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the products;
  - (b) whether products imported into the territory of one of the Parties have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the products.
  
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are engaging in or have engaged in operations in breach of customs legislation;
  - (b) places where stocks of products have been or may be assembled in such a way that there are reasonable grounds for believing that these products are intended to be used in operations in breach of customs legislation;
  - (c) products that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation;

- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

## ARTICLE 4

### Spontaneous assistance

The Parties shall assist each other, on their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs legislation and which may be of interest to another Party;
- (b) new means or methods employed in carrying out operations in breach of customs legislation;
- (c) products known to be involved in operations in breach of customs legislation;
- (d) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
- (e) means of transport for which there are reasonable grounds for believing that they have been, are or might be used in operations in breach of customs legislation.



## ARTICLE 5

### Delivery/notification

1. At the request of the applicant authority, the requested authority shall, in accordance with the legal or regulatory provisions applicable to the latter, take all necessary measures to:

- deliver any documents or
- notify any decisions

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents and notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

## ARTICLE 6

### Form and substance of requests for assistance

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents deemed necessary to enable compliance with the request. Where required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.

2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the legal or regulatory provisions and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the subject of the investigations;
  - (f) a summary of the relevant facts and of the enquiries already carried out.
3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime, precautionary measures may be ordered.

## ARTICLE 7

### Execution of requests

1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed and by carrying out appropriate enquiries or arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority in application of this Protocol where the latter cannot act on its own.
2. Requests for assistance shall be met in accordance with the legal or regulatory provisions of the requested Party.
3. Duly authorised officials of one of the Parties may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain, in the offices of the requested authority or any other authority concerned in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation and which the applicant authority needs for the purposes of this Protocol.
4. Duly authorised officials of a Party may, with the agreement of the other Party involved and under the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

## ARTICLE 8

### Form in which information is to be communicated

1. The requested authority shall communicate the results of enquiries to the applicant authority in writing, together with relevant documents, certified copies or other items.
2. This information may be supplied in computerised form.
3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

## ARTICLE 9

### Exceptions to the obligation to provide assistance

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or needs, where a Party is of the opinion that assistance under this Agreement would:
  - (a) be likely to prejudice the sovereignty of a signatory Central African State or that of a Member State of the European Community whose assistance has been requested pursuant to this Protocol; or
  - (b) be likely to be detrimental to public order, security or other essential interests, in particular in the cases referred to in Article 10(2); or

(c) violate an industrial, commercial or professional secret.

2. Assistance may be postponed by the requested authority on the ground that it would interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine whether assistance can be given subject to such terms or conditions as the requested authority may require.

3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.

4. In the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons for it must be communicated to the applicant authority without delay.

## ARTICLE 10

### Exchange of information and confidentiality

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it and the corresponding provisions applying to the Community authorities.

2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in a manner at least equivalent to that applying to the particular case in the Party that may supply them. To that end, the Parties shall inform each other of their applicable rules, including, where appropriate, legal provisions in force in the Member States of the European Community.
  
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol is considered to be for the purposes of this Protocol. The Parties may therefore, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.
  
4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

## ARTICLE 11

### Experts and witnesses

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and to produce such objects, documents or certified copies thereof as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 12

### Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol except, as appropriate, for expenses relating to experts and witnesses and to interpreters and translators who are not public service employees.

## ARTICLE 13

### Implementation

1. The implementation of this Protocol shall be entrusted to the customs authorities of the signatory Central African States and to the competent services of the Commission of the European Communities and, where appropriate, the customs authorities of the Member States of the European Community. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection in particular. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

## ARTICLE 14

### Other agreements

1. Taking into account the respective powers of the European Community and its Member States, the provisions of this Protocol shall:
  - not affect the obligations of the Parties under any other international agreement or convention;



- be deemed complementary to agreements on mutual assistance which have been or may be concluded between individual Member States of the European Community and signatory Central African States;
  - not affect Community provisions governing the communication between the competent services of the Commission of the European Communities and the customs authorities of the Member States of the European Community any information obtained in the areas covered by this Protocol which could be of interest to the Community.
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral agreement on mutual assistance which has been or may be concluded between individual Member States of the European Community and signatory Central African States, insofar as the provisions of the latter are incompatible with those of this Protocol.
3. In respect of questions relating to the application of this Protocol, the Parties shall consult each other to resolve the matter within the EPA Committee.