

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 Community¹ 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.

¹ 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 2¹.

¹ 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 products¹ 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.

¹ 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 standards¹.

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;

¹ 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 Party¹.

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;

¹ 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 għoxrin 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 Africa¹. In partnership with the EU, operators in Central Africa will promote this objective in the following areas:

¹ 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) 1.2. Support for developing hydroelectric infrastructure in the area, interconnection of electricity grids 1.3. Interconnection of Member States' telecommunications networks, particularly by improving ICT infrastructure 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) 2.2. Development of agro-industries 2.3. Improvement in trade in agricultural products 2.4. Support for the implementation of a regional common agricultural policy

<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">– Support for the introduction of a regional accreditation and metrology system– Harmonisation of national standards at regional level. <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, including¹:</p> <ul style="list-style-type: none">– Development of a register of trademarks and products with designation of origin and promotion of these products– Support for development of a marking indicating origin <p>3.8. Support for the creation of a subcontracting exchange market and a regional economic partnership</p>
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¹ Central Africa will be consulting an expert from the African Intellectual Property Organisation (OAPI) to determine the type of support it needs.

	<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"> a. Expertise services – provision of a range of services to help SMEs with marketing, accounting, legal analysis, business plan preparation, access to finance. b. Vocational training c. Facilitating access to credit and improving conditions for SMEs to access credit¹ d. Provision of credit information at regional level² e. More flexible lending conditions³ f. Strengthening the capacity of financial intermediaries in Central Africa⁴ g. Analysis of the potential role of the CASDB h. Analysis of the recommendations resulting from the study on financial services in Central Africa. i. Promoting the transition from the informal to the formal economy, in conjunction with the public authorities, for example by means of incentives. <p>3.10. Promotion of entrepreneurship among women</p>
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¹ 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.

² 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.

³ 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.

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

<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"> • Example: Support from customs authorities for computerisation and interconnection • Example: Standards and quality programme for the region, including relevant infrastructure (control laboratories, etc.) • Example: Support to administrations for CEMAC/DRC/STP tariff harmonisation • Example: Strengthening the capacity of tax/customs administrations • Example: Support for the Regional Economic Communities • Example: Support in defining and developing a mechanism to solve the problem of double taxation
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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"> • Example: support for chambers of commerce • Example: support for professional or employer organisations • Example: support for export promotion agencies – APEX • Example: support for investment promotion agencies – API • Example: support for structuring the dialogue between the regional private sector and the European private sector • Example: support for the Regional Economic Communities of Central Africa in areas related to the EPA

	<p>5.5. Improvement of the business environment</p> <ul style="list-style-type: none"> • Support for existing and future regional policies <ul style="list-style-type: none"> - competition policy - OHADA law - right of establishment of companies - labour standards - public procurement - intellectual property (tackling illegal trade, piracy, geographical indications, etc.) • With substantial support for national and region administrations, to help in the implementation of regional and national reforms: <ul style="list-style-type: none"> - Example for intellectual property: support for the regional programme for standards, patents and certification. - Example: support for improving the Community Investment Charter and sectoral codes. • 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. • 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.
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.

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 year¹ 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.

¹ 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 31¹.
 - (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

¹ 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 2002	Description of products	Maximum tariffs applied 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

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

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

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

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

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

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 gorbusha</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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

090210	Green tea in immediate packings of ≤ 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 ≤ 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

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

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

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

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 spp</i> " seed, for sowing	5%	1
120923	Fescue seed for sowing	5%	1
120924	Kentucky blue grass " <i>Poa pratensis L.</i> " seed for sowing	5%	1
120925	Rye grass " <i>Lolium multiflorum lam., Lolium perenne L.</i> " 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 spp.</i> ", fescue, Kentucky blue grass " <i>Poa pratensis L.</i> ", rye grass " <i>Lolium multiflorum lam., Lolium perenne L.</i> " 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

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

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

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

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

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

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 ≤ 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 ≤ 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 ≤ 250 g, preparations of liver and meat extracts and juices)	30%	5

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 ≤ 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 ≤ 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 ≤ 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 ≤ 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 ≤ 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

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

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

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

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, yoghourt, 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, yoghourt, 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

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

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 ≤ 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 ≤ 250 g	30%	5

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

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 ≤ 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 ≤ 20 at 20°C)	30%	5
200921	Grapefruit juice, unfermented, Brix value ≤ 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 ≤ 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

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

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

220421	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
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 ≤ 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

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

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

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

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 ≤ 1	10%	1
251311	Pumice stone, crude or in irregular pieces, incl. crushed pumice "bimskies"	10%	1

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

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

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

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

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

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

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

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

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

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 ₂ O ₃	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

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

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

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

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

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. cermetts, 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. cermetts, 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

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

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

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

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

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

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

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

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

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

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

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", dexampfetamine "INN", etilampfetamine "INN", fencampfetamine "INN", lefetamine "INN", levampfetamine "INN", mafenorex "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", dexampfetamine "INN", etilampfetamine "INN", fencampfetamine "INN", lefetamine "INN", levampfetamine "INN", mafenorex "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

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

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

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

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

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 methypylon "INN"	10%	1
293379	Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN" and methypylon "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

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

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

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

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

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

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

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 ≤ 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 ≤ 10 kg)	5%	1

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

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

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 ≤ 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 ≤ 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 ≤ 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

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

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

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

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

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

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

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

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

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

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 ≤ 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 ≤ 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 ≤ 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	Propellant powders	10%	2
360200	Prepared explosives (excl. propellant 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 ≤ 300 cm ³	30%	3

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

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

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

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

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

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

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

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

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

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

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

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

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

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 ≥ 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 ≥ 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 ≤ 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

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

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

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

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

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

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

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

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 unvulcanized 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

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

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

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

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

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

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

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

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

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

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

420610	Cutgut (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

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

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

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

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 ≤ 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 ≤ 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

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

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 ³ (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 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
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 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
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 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
441213	Plywood consisting solely of sheets of wood ≤ 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 ≤ 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

441219	Plywood consisting solely of sheets of wood ≤ 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

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 coopers' 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

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, debacked 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

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

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

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 g to 150 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 g to 150 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 g to 150 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

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 ² (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	10%	2

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 ² (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 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
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 ² (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

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 ≥ 225 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 ≥ 130 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 ≤ 150 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 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 ≤ 150 g/m ² , n.e.s.	10%	2

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 ² , 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 ² , 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

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 ≤ 435 mm and the other side ≤ 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 ≤ 435 mm and the other side > 297 mm in the unfolded state	5%	1

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

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 ² (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 ² , 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

481390	Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and rolls of a width of ≤ 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 ≤ 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 ≤ 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 ≤ 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

481810	Toilet paper in rolls of a width of ≤ 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 ≤ 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 ≥ 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 ≥ 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

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 ≤ 36 cm (excl. surface-coloured, surface-decorated or printed)	20%	3
482319	Gummed or adhesive paper in strips or rolls of a width ≤ 36 cm (excl. self-adhesive)	20%	3
482320	Filter paper and paperboard, in strips or rolls of a width ≤ 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 ≤ 36 cm, in rectangular or square sheets of which no side > 36 cm in the unfolded state, or cut into dials	20%	3

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

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

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

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 ≤ 300 g/m ²	30%	3
511119	Woven fabrics containing $\geq 85\%$ carded wool or carded fine animal hair by weight and weighing > 300 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

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 ² (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 ²	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

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

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

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

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

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 ≤ 100 g/m ² , unbleached	20%	5
520812	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 200 g/m ² , unbleached	20%	5
520813	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , in three-thread or four-thread twill, incl. cross twill, unbleached	20%	5

520819	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , 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 ≤ 200 g/m ² , bleached	20%	5
520822	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 200 g/m ² , bleached	20%	5
520823	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 100 g/m ² , dyed	20%	5
520832	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 220 g/m ² , dyed	20%	5
520833	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 100 g/m ² , 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 ² , made from yarn of different colours	20%	5
520843	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 100 g/m ² , printed	30%	5

520852	Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 100 g to 200 g/m ² , printed	30%	5
520853	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ² , unbleached	20%	5
520912	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 200 g/m ² , 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 ² , 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 ² , bleached	20%	5
520922	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 200 g/m ² , 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 ² , 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 ² , dyed	20%	5
520932	Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing > 200 g/m ² , 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 ² , 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 ² , made of yarn of different colours	20%	5
520942	Denim, containing $\geq 85\%$ cotton by weight and weighing > 200 g/m ² , made of yarn of different colours	20%	5

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

521031	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 ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ≤ 200 g/m ² , 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 ² , unbleached	10%	5

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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , made of yarn of different colours	20%	5

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 ² , 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 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
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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , printed	30%	5

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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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

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

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 ≤ 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 ≤ 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 ≤ 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 ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament)	10%	2

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

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 ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	10%	2
540490	Strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of ≤ 5 mm	10%	2
540500	Artificial monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of ≤ 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 ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	20%	3
540720	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 1 mm	20%	3

540730	Woven fabrics of synthetic filament yarn, incl. monofilament of ≥ 67 decitex and with a cross sectional dimension of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	30%	5
540751	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached	10%	5
540752	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 1 mm, dyed	20%	3
540753	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm, printed	30%	5
540761	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm	20%	3

540771	Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm, mixed principally or solely with wool, printed	30%	5

540791	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm	20%	3
540821	Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 1 mm, unbleached or bleached (excl. those of high tenacity viscose yarn)	10%	5

540832	Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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 ≥ 67 decitex and a maximum diameter of ≤ 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

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

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

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

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 ² , 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 ² , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	10%	5

551313	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , dyed	20%	5
551322	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	20%	5

551339	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m ² , 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 ≤ 170 g/m ² , printed	30%	5
551342	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ≤ 170 g/m ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , dyed	20%	5

551422	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , 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 ² , in three-thread or four-thread twill, incl. cross twill, printed	30%	5

551443	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m ² , 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 ² , 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

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

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

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 ≤ 25 g/m ²	10%	3
560312	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 25 g/m ² but ≤ 70 g/m ²	10%	1

560313	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 70 g/m ² but ≤ 150 g/m ²	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 ² (excl. of man-made filaments)	10%	1
560392	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 25 g/m ² but ≤ 70 g/m ² (excl. of man-made filaments)	10%	1
560393	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 70 g/m ² but ≤ 150 g/m ² (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 ² (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

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 " <i>Agave</i> "	10%	1
560729	Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus " <i>Agave</i> ", 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 " <i>Agave</i> ")	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

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

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

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

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

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

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

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 ≤ 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 ≤ 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

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 ²	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 ²	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

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 ≤ 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 ≤ 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 ≤ 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 ≤ 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 ≤ 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 ≤ 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

600390	Knitted or crocheted fabrics 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%	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

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

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

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

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

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

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

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

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

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

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

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

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

611512	Panty hose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn ≥ 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 ₂ O ₃	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 ₂ O ₃ , 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 ₂ O ₃] or a mixture or compound of alumina and silica [SiO ₂])	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

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

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

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 ≤ 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

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

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

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

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 ≤ 1 mm	30%	3
701820	Glass microspheres ≤ 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 ≤ 50 mm	10%	2
701912	Rovings of glass fibres	10%	2

701919	Glass staple fibres, yarn of glass fibres and filaments (excl. yarn in chopped strands of a length of ≤ 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 ≤ 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 ² , made of yarn of a linear density of ≤ 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 ² , of a linear density of ≤ 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

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

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

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

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

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

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

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 ≥ 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 ≥ 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 ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 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 ≥ 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 ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 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 ≥ 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 ≥ 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 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 ≥ 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 ≥ 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

720851	Flat-rolled products of iron or non-alloy steel, of a width ≥ 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 ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but ≤ 10 mm, without patterns in relief "ECSC"	20%	3
720853	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of ≥ 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 ≥ 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 ≥ 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 ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm "ECSC"	10%	3
720916	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 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 ≥ 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but ≤ 1 mm "ECSC"	10%	3
720918	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 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 ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of ≥ 3 mm "ECSC"	20%	3
720926	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 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 ≥ 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but ≤ 1 mm "ECSC"	20%	3

720928	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics	30%	3

721090	Flat-rolled products of iron or non-alloy steel, of a width of ≥ 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 ≥ 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

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

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

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 ≥ 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 ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 4,7$ mm and ≤ 10 mm "ECSC"	20%	3
721913	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, in coils, of a thickness of ≥ 3 mm and $< 4,75$ mm "ECSC"	20%	3
721914	Flat-rolled products of stainless steel, of a width of ≥ 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 ≥ 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 ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm and ≤ 10 mm "ECSC"	20%	3
721923	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of ≥ 3 mm and $< 4,75$ mm "ECSC"	20%	3
721924	Flat-rolled products of stainless steel, of a width of ≥ 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 3 mm "ECSC"	20%	3

721931	Flat-rolled products of stainless steel, of a width of ≥ 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 ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of ≥ 3 mm but $< 4,75$ mm "ECSC"	20%	3
721933	Flat-rolled products of stainless steel, of a width of ≥ 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 ≥ 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but ≤ 1 mm "ECSC"	20%	3
721935	Flat-rolled products of stainless steel, of a width of ≥ 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 ≥ 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

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 ≥ 600 mm, grain-oriented "ECSC"	20%	3
722519	Flat-rolled products of silicon-electrical steel, of a width of ≥ 600 mm, non-grain-oriented "ECSC"	20%	3
722520	Flat-rolled products of high-speed steel, of a width of ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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 ≥ 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

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

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

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

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

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

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 ≥ 50 l but ≤ 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

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 ≥ 100 cm ² , of iron or steel wire with a maximum cross-sectional dimension of ≥ 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 ≥ 3 mm and having a mesh size of ≥ 100 cm ²)	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 ≥ 3 mm and having a mesh size of ≥ 100 cm ² , 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 ≤ 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

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

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

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

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

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

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

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

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

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

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

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 ≤ 800 l	30%	3
841840	Freezers of the upright type, of a capacity ≤ 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 ≤ 800 l or of the upright type of a capacity ≤ 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

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

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

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 ≤ 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 ≤ 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 ≤ 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 ≤ 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 ≤ 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

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

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

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

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

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

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 ≤ 750 W and DC generators of an output ≤ 750 W	10%	1
850132	DC motors and DC generators of an output > 750 W but ≤ 75 kW	10%	1

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

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

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

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

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

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

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

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

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 ≤ 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

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 ≤ 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 ≤ 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

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

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

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 ≤ 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 ≤ 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

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

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

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

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

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 ≤ 80 V, insulated, fitted with connectors, n.e.s.	20%	2
854449	Electric conductors, for a voltage ≤ 80 V, insulated, not fitted with connectors, n.e.s.	20%	2
854451	Electric conductors, for a voltage > 80 V but ≤ 1.000 V, insulated, fitted with connectors, n.e.s.	20%	2
854459	Electric conductors, for a voltage > 80 V but ≤ 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

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

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

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 ≥ 10 persons, incl. driver, with compression-ignition internal combustion piston engine "diesel or semi-diesel"	30%	3
870290	Motor vehicles for the transport of ≥ 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

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

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

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

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

871120	Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm ³ but ≤ 250 cm ³	30%	3
871130	Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm ³ but ≤ 500 cm ³	30%	3
871140	Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm ³ but ≤ 800 cm ³	30%	3
871150	Motor-cycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm ³	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

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 ≤ 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 ≤ 2.000 kg (excl. helicopters and dirigibles)	0%	1
880230	Aeroplanes and other powered aircraft of an unladen weight > 2.000 kg but ≤ 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

880390	Parts of aircraft and spacecraft, n.e.s.	0%	1
880400	Parachutes, incl. dirigible parachutes and paragliders, and rotochutes; 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.