

COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT
BETWEEN THE REPUBLIC OF INDIA AND JAPAN

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Preamble

The Republic of India (hereinafter referred to as “India”) and Japan,

RECOGNISING that a dynamic and rapidly changing global environment brought about by globalisation and technological progress presents various economic and strategic challenges and opportunities to the Parties;

CONSCIOUS of their longstanding friendship and strong economic and political ties that have developed through many years of fruitful and mutually beneficial cooperation between the Parties;

BELIEVING that such bilateral relationship will be enhanced by forging mutually beneficial economic partnership through liberalisation and facilitation of trade and investment, and cooperation;

REAFFIRMING that the economic partnership will provide a useful framework for enhanced cooperation and serve the common interests of the Parties in various fields as agreed in this Agreement and lead to the improvement of economic efficiency and the development of trade, investment, and human resources;

RECOGNISING that the economic partnership will create larger and new market, enhance the attractiveness and vibrancy of their markets, and contribute to improving efficiency and competitiveness of their manufacturing and service industries;

FURTHER RECOGNISING that the economic development, social development and environmental protection are interdependent and mutually reinforcing components of sustainable development and that the economic partnership can play an important role in promoting sustainable development;

RECALLING Article XXIV of the General Agreement on Tariffs and Trade 1994 and Article V of the General Agreement on Trade in Services in Annex 1A and Annex 1B, respectively, to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994;

REAFFIRMING their rights to pursue their economic and development goals and their rights to realise their national policy objectives;

CONVINCED that this Agreement would open a new era for the relationship between the Parties;

RESOLVED to promote trade and investment through the establishment of clear and mutually advantageous rules as well as regulatory cooperation;

SHARING the belief that the economic partnership would contribute to expanding trade and investment not only between the Parties but also in the region; and

DETERMINED to establish a legal framework for an economic partnership between the Parties;

HAVE AGREED as follows:

Chapter 1 General Provisions

Article 1 Objectives

The objectives of this Agreement are to:

- (a) liberalise and facilitate trade in goods and services between the Parties;
- (b) increase investment opportunities and strengthen protection for investments and investment activities in the Parties;
- (c) ensure protection of intellectual property and promote cooperation in the field thereof;
- (d) promote cooperation for the effective enforcement of competition laws in each Party;
- (e) improve business environment in each Party;
- (f) establish a framework to enhance closer cooperation in the fields agreed in this Agreement; and
- (g) create effective procedures for the implementation and application of this Agreement and for the resolution of disputes.

Article 2 Geographical Scope of Application

Unless otherwise specified, this Agreement shall apply to “the Area” of each Party, which consists of the territory of the Party, including its territorial sea, airspace above such territory; and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which the Party has sovereign rights or jurisdiction in accordance with its laws and regulations and international law, including the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982.

Note: Nothing in this Article shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982.

Article 3 General Definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) the term “customs authority” means the authority that, according to the legislation of each Party or non-Parties, is responsible for the administration and enforcement of customs laws and regulations. In the case of India, the Central Board of Excise and Customs in the Department of Revenue, Ministry of Finance, and in the case of Japan, the Ministry of Finance;
- (b) the term “days” means calendar days, including weekends and holidays;
- (c) the term “enterprise” means any legal person or any other entity duly formed, constituted or organised under applicable law, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled, including any corporation, trust, partnership, joint venture, sole proprietorship, association, organisation or company;
- (d) an enterprise is:
 - (i) “owned” by an investor if more than 50 percent of the equity interests in it is beneficially owned by the investor; and
 - (ii) “controlled” by an investor if the investor has the power to name a majority of its directors or otherwise to legally direct its actions;
- (e) the term “enterprise of a Party” means an enterprise formed, constituted or organised under the law of a Party and carrying out substantial business activities in the Area of the Party;
- (f) the term “GATS” means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;
- (g) the term “GATT 1994” means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;
- (h) the term “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System defined in paragraph (a) of Article 1 of the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective laws;

- (i) the term “investments” means every kind of asset owned or controlled by an investor, including:
- (i) an enterprise and a branch of an enterprise;
 - (ii) shares, stocks or other forms of equity participation in an enterprise, including rights derived therefrom;
 - (iii) bonds, debentures, loans and other forms of debt, including rights derived therefrom;
 - (iv) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
 - (v) rights to claim money and claim any performance under contract having a financial value;
 - (vi) intellectual property;
- Note: Intellectual property means that set out in paragraph 2 of Article 102.
- (vii) goodwill;
 - (viii) rights conferred pursuant to laws and regulations or contracts such as concessions, licences, authorisations and permits; and
 - (ix) any other movable or immovable property (including land), whether tangible or intangible, and any related property rights, such as leases, mortgages, liens and pledges;
- Note 1: Investments also include amounts yielded by investments, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as investments.
- Note 2: Where an asset lacks the characteristics of an investment, that asset is not an investment regardless of the form it may take. The characteristics of an investment include the commitment of capital, the expectation of gain or profit through the commitment of the capital, or the assumption of risk.
- (j) the term “investment activities” means establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;

- (k) the term “investor of a Party” means a natural person or an enterprise of a Party, that seeks to make, is making, or has made, investments;
- (l) the term “juridical person” means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, association or cooperative;

Note: A cooperative is a legal entity constituted under the relevant applicable laws in India.

- (m) a juridical person is:
 - (i) “owned” by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by such persons;
 - (ii) “controlled” by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; and
 - (iii) “affiliated” with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (n) the term “juridical person of the other Party” means a juridical person which is either:
 - (i) constituted or otherwise organised under the law of the other Party and engaged in substantive business operations in the Area of the other Party; or
 - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
 - (A) natural persons of the other Party; or
 - (B) juridical persons of the other Party identified under subparagraph (i);
- (o) the term “natural person of the other Party” means a natural person who under the law of the other Party:
 - (i) in respect of India, is a citizen of India; and

- (ii) in respect of Japan, is a national of Japan;
- (p) the term “originating good” means a good which qualifies as an originating good under the provisions of Chapter 3;
- (q) the term “Parties” means India and Japan and the term “Party” means either India or Japan;
- (r) the term “person” means a natural person or an enterprise/juridical person;
- (s) the term “service” includes any service in any sector except a service supplied in the exercise of governmental authority;
- (t) the term “service supplier” means any person that supplies a service; and

Note: Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under Chapter 6. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the Area of a Party where the service is supplied.

- (u) the term “WTO Agreement” means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994.

Article 4 Transparency

1. Each Party shall publish, or otherwise make publicly available, its laws, regulations, administrative procedures, and administrative rulings and judicial decisions of general application, with respect to any matter covered by this Agreement.
2. Each Party shall make available to the public the names and addresses of the competent authorities responsible for laws, regulations, administrative procedures and administrative rulings, referred to in paragraph 1.
3. Each Party shall, upon the request by the other Party, within a reasonable period of time, respond to specific questions from and provide information to the other Party with respect to matters referred to in paragraph 1.

Article 5
Administrative Procedures

1. Where administrative decisions which pertain to or affect the implementation and operation of this Agreement are taken by the competent authorities of a Party, the competent authorities shall, in accordance with the laws and regulations of the Party:

- (a) inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete under the laws and regulations of the Party, taking into account the established standard period of time referred to in paragraph 2; and
- (b) provide, within a reasonable period of time, information concerning the status of the application, at the request of the applicant.

2. The competent authorities of a Party shall, in accordance with the laws and regulations of the Party:

- (a) endeavour to establish standard periods of time between the receipt of applications by the competent authorities and the administrative decisions taken in response to the submitted applications; and
- (b) make publicly available such periods of time, if established.

3. The competent authorities of a Party shall, in accordance with the laws and regulations of the Party, prior to taking any final decision which imposes obligations on or restricts rights of a person, provide that person with:

- (a) a reasonable notice, including a description of the nature of the measure, specific provisions upon which such measure would be based, and the facts which may be a cause of taking such measure; and
- (b) a reasonable opportunity to present facts and arguments in support of a position of such person,

provided that time, the nature of the measure, and the public interest permit.

Article 6
Review and Appeal

1. Each Party shall maintain judicial tribunals or procedures for the purpose of the prompt review and, where warranted, correction of actions taken by its Government relating to matters covered by this Agreement. Such tribunals or procedures shall be

impartial and independent of the authorities entrusted with the administrative enforcement of such actions.

2. Each Party shall ensure that the parties in any such tribunals or procedures are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided in its laws and regulations, that such decision is implemented by the relevant authorities with respect to the action at issue which is taken by its Government.

Article 7 Measures against Corruption

Each Party shall, in accordance with its laws and regulations, take appropriate measures to prevent and combat corruption of its public officials regarding matters covered by this Agreement.

Article 8 Environmental Protection

1. Each Party, acknowledging the importance of environmental protection and sustainable development and recognising the right of each Party to establish its own domestic environmental policies and priorities, shall ensure that its laws and regulations provide for adequate levels of environmental protection and shall strive to continue to improve those laws and regulations.

2. Each Party shall take appropriate governmental action such as monitoring compliance with, and investigating suspected violations of, its environmental laws and regulations.

3. Each Party shall endeavour to:

- (a) take necessary measures to enhance public awareness of environmental policy and related matters by way of, such as, promoting education in the field thereof; and
- (b) encourage trade and dissemination of environmentally sound goods and services.

4. The Parties reaffirm their rights and obligations under any international agreements concerning the environment, to which both Parties are parties.

Article 9 Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

2. Information provided in confidence pursuant to this Agreement shall be used only for the purposes specified by the Party providing the information.

3. Notwithstanding paragraph 1, the confidential information provided pursuant to this Agreement may be transmitted to a third party subject to prior consent of the Party providing the information.

4. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede the enforcement of its laws and regulations, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 10 Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party 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.

3. Articles 4, 6 and 9 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Article 11 Exceptions

1. For the purposes of this Agreement except Chapters 6 and 9, Articles XX and XXI of the GATT 1994 are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 6 and 8, Articles XIV and XIV *bis* of the GATS are incorporated into and form part of this Agreement, *mutatis mutandis*.

3. Nothing in this Agreement shall be construed to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests to protect critical public infrastructure, including communications, power and water infrastructure, from deliberate attempts to disable or degrade such infrastructure.

Note: Nothing in this paragraph shall be construed so as to derogate from the rights and obligations of the Parties under the WTO Agreement.

4. Nothing in this Agreement shall be construed to require a Party to accord the benefits of this Agreement to the other Party, or to the goods or service suppliers of the other Party or investors that are enterprises of the other Party, where the Party adopts or maintains measures in any legislation or regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party, or goods or service suppliers of a non-Party or investors that are enterprises of a non-Party, that would be violated or circumvented if the benefits of this Agreement were accorded to such goods or service suppliers or such enterprises of the other Party or to their investments.

5. For the purposes of Chapters 6 and 8, a Party may deny the benefits of this Agreement to an investor of the other Party that is an enterprise of the other Party and to its investments, or to a service supplier of the other Party that is a juridical person of the other Party in the situation where the enterprise or the juridical person is owned or controlled by an investor or persons of a non-Party, and the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefit of this Agreement were accorded to the service supplier or the enterprise or to its investments.

6. For the purposes of Chapter 6, subject to prior notification to and consultation with the other Party, a Party may also deny the benefits of the Chapter to a service supplier of the other Party, where the denying Party establishes that:

- (a) the service supplier is a juridical person that is owned or controlled by persons of a non-Party and has no substantial business activities in the Area of the other Party;
- (b) the service is supplied from or in the Area of a non-Party;

- (c) in the case of the supply of a maritime transport service, the service is supplied:
 - (i) by a vessel registered under the laws of a non-Party; and
 - (ii) by a person which operates and/or uses the vessel in whole or in part but which is of a non-Party; or
- (d) the service supplier is not:
 - (i) in respect of a natural person, a natural person of the other Party as defined under this Agreement; or
 - (ii) in respect of a juridical person, a juridical person of the other Party as defined under this Agreement.

7. For the purposes of Chapter 8, subject to prior notification to and consultation with the other Party, a Party may also deny the benefits of the Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that:

- (a) the enterprise has no substantial business activities in the Area of the other Party; and
- (b) the enterprise is owned or controlled by an investor of a non-Party or of the denying Party.

Article 12 Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or any other agreements to which both Parties are parties.

2. In the event of any inconsistency between this Agreement and the WTO Agreement or any other agreements, to which both Parties are parties, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.

Article 13 Implementing Agreement

The Governments of the Parties shall, where necessary, conclude a separate agreement setting forth the details and procedures for the implementation of this

Agreement (hereinafter referred to in this Agreement as “the Implementing Agreement”).

Article 14 Joint Committee

1. A Joint Committee shall be established under this Agreement.
2. The functions of the Joint Committee shall be:
 - (a) reviewing and monitoring the implementation and operation of this Agreement;
 - (b) considering and recommending to the Parties any amendments to this Agreement;
 - (c) supervising and coordinating the work of all Sub-Committees established under this Agreement;
 - (d) adopting:
 - (i) the Implementing Procedures referred to in Section 11 of Annex 3; and
 - (ii) any necessary decisions; and
 - (e) carrying out other functions as the Parties may agree.
3. The Joint Committee:
 - (a) shall be composed of representatives of the Governments of the Parties; and
 - (b) may establish, and delegate its responsibilities to, Sub-Committees.
4. The Joint Committee shall establish its rules and procedures.
5. The Joint Committee shall meet:
 - (a) once a year at the request of either Party or at such times as may be agreed by the Parties; and
 - (b) at such venues as may be agreed by the Parties.

Article 15
Communications

1. Each Party shall designate a contact point to facilitate communications between the Parties on any matter relating to this Agreement.

2. Unless otherwise provided for in this Agreement, any formal communication and notification between the Parties under this Agreement shall be made through the contact points referred to in paragraph 1.

Chapter 2
Trade in Goods

Article 16
Definitions

For the purposes of this Chapter:

- (a) the term “bilateral safeguard measure” means a bilateral safeguard measure provided for in paragraph 2 of Article 23;
 - (b) the term “customs duty” means any customs duty, import duty or a charge of any kind imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article II and paragraph 2 of Article III of the GATT 1994;
 - (ii) anti-dumping or countervailing duty applied pursuant to a Party’s law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Anti-Dumping”), and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement; or
 - (iii) fees or other charges that shall be limited in amount to the approximate cost of services rendered;
- Note 1: Customs duty for India refers to basic customs duty as specified in the First Schedule to the Customs Tariff Act, 1975 of India.
- Note 2: Nothing in this subparagraph, including its notes, shall be construed so as to derogate from any rights and obligations of each Party under the GATT 1994.
- (c) the term “domestic industry” means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

- (d) the term “provisional bilateral safeguard measure” means a provisional bilateral safeguard measure provided for in subparagraph 8(a) of Article 23;
- (e) the term “serious injury” means a significant overall impairment in the position of a domestic industry; and
- (f) the term “threat of serious injury” means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

Article 17 Classification of Goods

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

Article 18 National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994.

Article 19 Elimination of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party designated for such purposes in its Schedule in Annex 1, in accordance with the terms and conditions set out in such Schedule.

2. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall apply the lower rate with respect to that originating good.

Article 20 Customs Valuation

For the purpose of determining the customs value of imported goods from a Party into the other Party, provisions of Part I of the Agreement on Implementation of

Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Customs Valuation”), shall apply *mutatis mutandis*.

Article 21 Export Subsidies and Domestic Support

Neither Party shall introduce or maintain any export subsidies or domestic support, which are inconsistent with its obligations under the WTO Agreement, on any agricultural good which is listed in Annex 1 to the Agreement on Agriculture in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Agriculture”).

Article 22 Import and Export Restrictions

1. Each Party shall not introduce or maintain any prohibition or restriction other than customs duties on the importation of any good of the other Party or on the exportation or sale for export of any good destined to the other Party, which is inconsistent with its obligations under the relevant provisions of the WTO Agreement.

2. In the event that a Party introduces a prohibition or restriction otherwise justified under the relevant provisions of the WTO Agreement with respect to the exportation of a good to the other Party, the former Party shall, upon the request of the other Party, provide to the other Party, as soon as possible after the prohibition or restriction is introduced, relevant information, which shall include a description of the good involved and the introduced prohibition or restriction, the actual date of introduction of such prohibition or restriction, unless the sharing of such information is considered by the former Party as prejudicial to public interest.

Article 23 Bilateral Safeguard Measures

1. Notwithstanding any provisions of this Chapter but subject to the provisions of this Article, each Party may apply a bilateral safeguard measure, to the extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 19, is being imported into the former Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of that originating good constitute a substantial cause of serious injury, or threat thereof, to the domestic industry of the former Party.

2. A Party may, as a bilateral safeguard measure:

- (a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or
 - (b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:
 - (i) the most-favoured-nation applied rate of customs duty in effect on the day when the bilateral safeguard measure is taken; and
 - (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.
- 3.
- (a) A Party may apply a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Safeguards”).
 - (b) The investigation referred to in subparagraph (a) shall in all cases be completed as early as possible and in no case later than one year from the date of initiation.
 - (c) In the investigation referred to in subparagraph (a) to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Article, the competent authorities of the Party who carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.
 - (d) The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in subparagraph (a) demonstrates, on the basis of objective evidence, the existence of the causal link between increased imports of the originating good and serious injury or threat thereof. When factors other than the increased imports of the originating good are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

4. The following conditions and limitations shall apply with regard to a bilateral safeguard measure:

- (a) A Party shall immediately deliver a written notice to the other Party upon:
 - (i) initiating an investigation referred to in subparagraph 3(a) relating to serious injury, or threat thereof, and the reasons for it; and
 - (ii) taking a decision to apply or extend a bilateral safeguard measure.
- (b) The Party making the written notice referred to in subparagraph (a) shall provide the other Party with all pertinent information, which shall include:
 - (i) in the written notice referred to in subparagraph (a)(i), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading of the Harmonized System, the period subject to the investigation and the date of initiation of the investigation; and
 - (ii) in the written notice referred to in subparagraph (a)(ii), evidence of serious injury or threat thereof caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading of the Harmonized System, a precise description of the bilateral safeguard measure, and the proposed date of the introduction and expected duration of the bilateral safeguard measure.
- (c) A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in subparagraph 3(a), exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in paragraph 5.
- (d) No bilateral safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three years. However, in highly exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total duration of the bilateral safeguard measure, including such extensions, shall not exceed five years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard

measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.

- (e) No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to that during which such measure had been previously applied, provided that the period of non-application is at least one year.
 - (f) Upon the termination of a bilateral safeguard measure, the rate of customs duty for an originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.
- 5.
- (a) A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions whose value is substantially equivalent to that of the additional customs duties expected to result from the bilateral safeguard measure.
 - (b) If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations pursuant to subparagraph 4(c), the Party against whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.
 - (c)
 - (i) The right to claim the trade compensation which is agreed on by the Parties under subparagraph (a) and the right of suspension provided for in subparagraph (b) shall not be exercised for the first two years that a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports and that such bilateral safeguard measure conforms to the provisions of this Article.
 - (ii) The two years period mentioned in subparagraph (i) may be extended by one year, provided that the Party applying the bilateral safeguard measure provides to the other Party, evidence that the bilateral safeguard measure continues to be necessary to prevent or remedy serious injury caused by an absolute increase in imports and that the industry concerned is adjusting.

6. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with:

(a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or

(b) Article 5 of the Agreement on Agriculture.

7. Each Party shall ensure the consistent, impartial and reasonable administration of its laws and regulations relating to bilateral safeguard measures.

8. (a) In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b), pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry.

(b) A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is taken.

(c) The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of paragraph 3 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in subparagraph 4(d).

(d) Subparagraph 4(f) and paragraph 7 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in subparagraph 3(a) does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

9. A written notice referred to in subparagraphs 4(a) and 8(b) and any other communication between the Parties shall be done in the English language.

10. The Parties shall review the provisions of this Article, after 10 years of the date of entry into force of this Agreement, or earlier as may be agreed by the Parties.

Article 24
Anti-Dumping Investigation

When the authority of a Party competent for initiating investigation under Article 5 of the Agreement on Anti-Dumping received a written application by or on behalf of its domestic industry for the initiation of the investigation in respect of a good from the other Party, the former Party shall, at least 10 working days in advance of the initiation of such investigation, notify the other Party, and provide it with the full text, of such application. The other Party may inform the exporters, foreign producers and relevant trade associations known to the other Party of that notification and of the information included in that application. Due regard shall be paid to the requirement for the protection of confidential information, as provided for in paragraph 5 of Article 6 of the Agreement on Anti-Dumping.

Article 25
Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.
2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund.

Chapter 3
Rules of Origin

Article 26
Definitions

For the purposes of this Chapter:

- (a) the term “exporter” means a natural or juridical person located in an exporting Party who exports a good from the exporting Party;
- (b) the term “factory ships of the Party” or “vessels of the Party” respectively means factory ships or vessels:
 - (i) which are registered in the Party;
 - (ii) which sail under the flag of the Party;
 - (iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least 50 percent of the equity interest is owned by nationals or juridical persons of the Parties;
 - (iv) of which at least 50 percent of the total of the master and officers are nationals of the Parties; and
 - (v) of which at least 25 percent of the crew are nationals of the Parties;
- (c) the term “fungible originating goods of a Party” or “fungible originating materials of a Party” respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;
- (d) the term “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be

prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;

- (e) the term “good” means any merchandise, product, article or material;
- (f) the term “importer” means a natural or juridical person who imports a good into the importing Party;
- (g) the term “indirect materials” means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
 - (i) fuel and energy;
 - (ii) tools, dies and moulds;
 - (iii) spare parts and goods used in the maintenance of equipment and buildings;
 - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
 - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (vi) equipment, devices and supplies used for testing or inspection;
 - (vii) catalysts and solvents; and
 - (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (h) the term “materials” means any matter or substance consumed in the production of a good, physically incorporated into a good, or used in the production of another good;
- (i) the term “non-originating material” means any materials whose country of origin is other than the Parties (imported non-originating) and any material whose origin cannot be determined (undetermined origin) under this Chapter;
- (j) the term “originating material” means any material that qualifies as originating under this Chapter; and

- (k) the term “production” means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

Article 27
Originating Goods

Except as otherwise provided for in this Agreement, a good shall qualify as an originating good of a Party where:

- (a) the good is wholly obtained or produced entirely in the Party, as provided for in Article 28; or
- (b) the good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of Article 29.

Article 28
Wholly Obtained or Produced Goods

For the purposes of subparagraph (a) of Article 27, the following goods shall be considered as being wholly obtained or produced in a Party:

- (a) live animals born and raised in the Party;
- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
- (c) goods obtained from live animals in the Party;
- (d) plants and plant products harvested, picked or gathered in the Party;

Note: For the purposes of this subparagraph, the term “plant” refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken in the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties;
- (g) goods produced on board factory ships of the Party, outside the territorial seas of the Parties from the goods referred to in subparagraph (f);

- (h) goods taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of the Party, provided that the Party has rights to exploit such sea-bed or subsoil in accordance with the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982;
- (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k).

Article 29
Goods Produced Using Non-Originating Materials

1. For the purposes of subparagraph (b) of Article 27, a good shall qualify as an originating good of a Party if:

- (a) the good has a qualifying value content, calculated using the formula set out in Article 30, of not less than 35 percent; and
- (b) all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification at the six-digit level (i.e. a change in tariff subheading) of the Harmonized System.

Note: For the purposes of this subparagraph, “Harmonized System” is that on which the product specific rules set out in Annex 2 are based.

2. Notwithstanding paragraph 1, a good subject to product specific rules shall qualify as an originating good of a Party if it satisfies the applicable product specific rules set out in Annex 2.

3. For the purposes of subparagraph 1(b) and the relevant product specific rules set out in Annex 2, the rule requiring that the materials used have undergone a change in tariff classification or a specific manufacturing or processing operation, shall apply only to non-originating materials.

Article 30
Calculation of Qualifying Value Content

1. For the purposes of calculating the qualifying value content of a good, one or the other of the following formulas shall be applied:

(a)

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 2, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

V.N.M. is the value of non-originating materials used in the production of a good;

(b)

$$Q.V.C. = \frac{V.O.M. + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profit}}{F.O.B.} \times 100$$

Where:

V.O.M. is the value of originating material used in the production of the good.

Note: For the purpose of calculating the qualifying value content of a good, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

2. F.O.B. referred to in paragraph 1 shall be the value:
 - (a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or
 - (b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

3. For the purposes of paragraph 1, the value of a material used in a production of a good in a Party:

- (a) shall be the CIF value; or
- (b) shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

Note: For the purposes of this paragraph, the term “CIF value” means the customs value of the imported good in accordance with the Agreement on Customs Valuation and includes freight and insurance where appropriate, packing and all other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located.

4. For the purposes of subparagraph 2(b) or 3(a), in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no domestic transaction of the good or non-originating material.

Article 31 Accumulation

For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party, provided that such good has undergone its last production process in the former Party which goes beyond the operations provided for in Article 33.

Article 32
De Minimis

Non-originating materials used in the production of a good that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such materials does not exceed specific percentages in value or weight of the good. Such percentages shall be:

- (a) in the case of a good classified under Chapters 15 through 24 (except 1604.20, 1605.20, 1605.90, 2101.11, 2101.20, 2106.10, 2106.90, 2207.10 and 2207.20), 2501.00, 2906.11, 2918.14, 2918.15, 2940.00, 3505.10, 3505.20, 3809.10 and 3824.60 of the Harmonized System, 7 percent in value of the good;
- (b) in the case of a good classified under Chapters 28 through 49 (except 2905.44, 2906.11, 2918.14, 2918.15, 2940.00, 3502.11, 3502.19, 3505.10, 3505.20, 3809.10, 3824.60, 4601.29, 4601.94 and 4602.19) and 64 through 97 of the Harmonized System, 10 percent in value of the good; and
- (c) in the case of a good classified under Chapters 50 through 63 (except 5001.00, 5003.00, heading 51.02, 51.03, 52.01 through 52.03, 53.01 and 53.02) of the Harmonized System, 7 percent in weight of the good.

Note 1: For the purposes of this Article, the term “value of the good” means the free-on-board value of the good referred to in paragraph 1 of Article 30 or the value set out in paragraph 2 of that Article.

Note 2: For the purposes of this Article, “Harmonized System” is that on which the product specific rules set out in Annex 2 are based.

Note 3: This Article shall not be applied in calculating the qualifying value content set out in Article 30.

Article 33
Non-Qualifying Operations

A good shall not be considered to be an originating good of the exporting Party merely by reason of having undergone the following:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, removal of damaged parts) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;

- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting;
- (g) simple cutting, slicing and repacking or placing in bottles, flasks, bags or boxes, fixing on cards or boards, and all other simple packing operations;
- (h) affixing or printing marks, labels and other like distinguishing signs on products or their packaging;
- (i) simple mixing of products whether or not of different kinds;
- (j) simple assembly of parts of goods to constitute a complete product;
- (k) slaughter of animals;
- (l) mere dilution with water or another substance that does not materially alter the characteristics of the goods; or
- (m) any combination of operations referred to in subparagraphs (a) through (l).

Note: For the purposes of this Article, an operation is described as “simple” if neither special skills nor machines, apparatus or equipment especially produced or installed for carrying it out are needed.

Article 34 Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:

- (a) transported directly from the other Party; or
- (b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it

does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, the good shall not be considered as an originating good of the other Party.

Article 35 Unassembled or Disassembled Goods

Where a good satisfies the requirements of the relevant provisions of Articles 27 through 33 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

Article 36 Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are mixed in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are mixed in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were mixed other than unloading, reloading or any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

Article 37 Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where the good is produced.

Article 38
Accessories, Spare Parts, Tools and Instructional
or Other Information Materials

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation, accessories, spare parts, tools and instructional or other information materials delivered with the good that form part of the good's standard accessories, spare parts, tools and instructional or other information materials, shall be disregarded, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 39
Packing and Packaging Materials and Containers

1. Packing materials and containers for shipment that are used to protect a good during transportation shall not be taken into account in determining whether the good qualifies as an originating good of a Party.

2. With respect to packaging materials and containers that are used for retail sale of a good:

- (a) such packaging materials and containers shall be disregarded in determining whether the good qualifies as an originating good of a Party, if they are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System; and
- (b) if the good is subject to a qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 40
Operational Certification Procedures

The operational certification procedures set out in Annex 3 shall apply with respect to procedures regarding certificate of origin and related matters.

Article 41
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter;
 - (ii) any amendments to Annex 2 proposed by either Party; and
 - (iii) the Implementing Procedures referred to in Section 11 of Annex 3;
- (b) considering any other matter, including development of an electronic system for facilitating the issuance and verification of certificate of origin, as the Parties may agree related to this Chapter;
- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 14.

Chapter 4 Customs Procedures

Article 42 Scope and Objectives

1. This Chapter shall apply to customs procedures required for the clearance of goods traded between the Parties.
2. This Chapter shall be implemented by the Parties in accordance with the laws and regulations of each Party and within the available resources of their respective customs authorities.
3. The objectives of this Chapter are to establish a framework to ensure transparency, consistency, fair and proper application of customs laws and prompt clearance of goods and to promote cooperation on customs matters, including the exchange of information, with a view to facilitating legitimate trade in goods between the Parties, preventing, investigating and repressing violation or attempted violation of customs laws, and meeting the needs of Governments of the Parties for the protection of society and revenue.

Article 43 Definition

For the purposes of this Chapter, the term “customs laws” means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically entrusted to the customs authority of each Party, and any regulations made by the customs authority of each Party under its statutory power.

Article 44 Transparency

1. Each Party shall ensure that all relevant information of general application pertaining to its customs laws is readily available to any interested person.
2. When information that has been made available must be revised due to changes in its customs laws, each Party shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.
3. At the request of any interested person of the Parties, each Party shall provide, as quickly and accurately as possible, information relating to the specific customs matters

raised by the interested person and pertaining to its customs laws. Each Party shall supply not only the information specifically requested but also any other pertinent information which it considers the interested person should be made aware of.

Article 45 Customs Clearance

1. Both Parties shall apply their respective customs procedures in a predictable, consistent, transparent and fair manner.
2. For prompt customs clearance of goods traded between the Parties, each Party shall:
 - (a) make use of information and communications technology;
 - (b) simplify its customs procedures;
 - (c) harmonise its customs procedures, to the extent possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council; and
 - (d) promote cooperation, wherever appropriate, between its customs authority and:
 - (i) other national authorities of the Party; and
 - (ii) the trading communities of the Party.
3. Each Party shall provide affected parties with easily accessible processes of administrative and judicial review in relation to the action concerning the customs matters taken by the Party.

Article 46 Temporary Admission and Goods in Transit

1. Each Party shall continue to facilitate the procedures for the temporary admission of goods traded between the Parties in accordance with the terms and conditions provided for in the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods (hereinafter referred to as “the A.T.A. Convention”).
2. Each Party shall continue to facilitate customs clearance of goods in transit from or to the other Party in accordance with paragraph 3 of Article V of the GATT 1994.

3. The Parties shall endeavour to promote, through seminars and courses, the use of A.T.A. carnets pursuant to the A.T.A. Convention for the temporary admission of goods and the facilitation of customs clearance of goods in transit in the Parties or non-Parties.

4. For the purposes of this Article, the term “temporary admission” means customs procedures under which certain goods may be brought into a customs territory conditionally, relieved totally or partially from the payment of customs duties. Such goods shall be imported for a specific purpose, and shall be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 47 Advance Rulings

Where a written application is made in accordance with relevant laws or procedures adopted or maintained by the importing Party and the importing Party has no reasonable grounds to deny the issuance, the importing Party shall endeavour to, prior to the importation of the good, issue a written advance ruling concerning the tariff classification, the customs valuation and the origin of the good, as well as the qualification of the good as an originating good of the exporting Party under the provisions of Chapter 3.

Article 48 Cooperation and Exchange of Information

1. The Parties shall cooperate and exchange information with each other on customs matters, including specific cases, such as:

- (a) customs procedures;
- (b) customs valuation within the meaning of the Agreement on Customs Valuation;
- (c) enforcement against the trafficking of prohibited goods and the importation of goods suspected of infringing intellectual property rights;
- (d) prevention, investigation and repression of violation or attempted violation of customs laws; and
- (e) trade statistics data relating to customs clearance of goods and conveyances related to goods, exported from a Party to the other Party.

2. Such cooperation and exchange of information shall be implemented as provided for in the Implementing Agreement.

3. Paragraph 4 of Article 9 shall not apply to the exchange of information under this Article.

Article 49
Sub-Committee on Customs Procedures

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Customs Procedures (hereinafter referred to in this Article as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) reviewing the implementation and operation of this Chapter;
- (b) identifying areas, relating to this Chapter, to be improved for facilitating trade between the Parties;
- (c) reporting its findings to the Joint Committee;
- (d) for the purposes set out in paragraph 1, reviewing and making appropriate recommendations, as necessary, to the Joint Committee on the provisions of the Implementing Procedures referred to in Section 11 of Annex 3 concerning documents required by the customs authority under paragraph 4 of Section 2 of Annex 3; and
- (e) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 14.

3. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

4. The composition of the Sub-Committee shall be specified in the Implementing Agreement.

Chapter 5
Technical Regulations, Standards and Conformity Assessment
Procedures, and Sanitary and Phytosanitary Measures

Article 50
Scope

This Chapter shall apply to technical regulations, standards and conformity assessment procedures as defined in the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement (hereinafter referred to as “the TBT Agreement”) and sanitary and phytosanitary (hereinafter referred to as “SPS”) measures under the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement (hereinafter referred to as “the SPS Agreement”), that may, directly or indirectly, affect trade in goods between the Parties.

Article 51
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations relating to technical regulations, standards and conformity assessment procedures under the TBT Agreement, and their rights and obligations relating to SPS measures under the SPS Agreement.

Article 52
Enquiry Points

Each Party shall designate an enquiry point which is able to answer all reasonable enquiries from the other Party regarding technical regulations, standards and conformity assessment procedures, and SPS measures and, if appropriate, to provide their relevant information.

Article 53
Sub-Committee on Technical Regulations, Standards and
Conformity Assessment Procedures, and SPS Measures

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures, and SPS Measures (hereinafter referred to in this Chapter as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:

- (a) exchanging information on technical regulations, standards and conformity assessment procedures, and SPS measures, and where necessary, coordinating the exchange of information on generic medicine provided for in Article 54;
- (b) undertaking consultations on issues related to technical regulations, standards and conformity assessment procedures;
- (c) undertaking science-based consultations to identify and address specific issues that may arise from the application of SPS measures;
- (d) consulting cooperative efforts between the Parties in international fora in relation to technical regulations, standards and conformity assessment procedures, and SPS measures;
- (e) holding discussions on the participation of each Party in the existing frameworks for mutual recognition in technical regulations, standards and conformity assessment procedures under international agreements;
- (f) discussing Mutual Recognition Arrangements (hereinafter referred to in this Chapter as “MRAs”) pursuant to Article 55 and other technical cooperation in relation to technical regulations, standards and conformity assessment procedures, and SPS measures;
- (g) reviewing the implementation and operation of this Chapter;
- (h) reporting, where appropriate, its findings to the Joint Committee; and
- (i) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 14.

3. The Sub-Committee shall meet at such venues and times as may be agreed upon by the Parties, unless otherwise provided for in this Chapter.

4. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

5. The Parties shall determine in advance the agenda for the individual meeting of the Sub-Committee, with a view to ensuring appropriate participation of relevant experts.

Article 54
Cooperation on Generic Medicine

1. The Parties shall exchange information on their respective regulatory measures concerning generic medicine, with a view to promoting cooperation between the Parties in the field of pharmaceuticals and building mutual confidence in the regulatory measures of each Party.
2. For the purposes of this Article, the term “generic medicine” means drugs approved by the competent authority of a Party under the laws and regulations of the Party as equivalent, in terms of active ingredients, dosages, usages and indications, to the drugs approved preceding the former drugs.
3. Applications by a person of a Party for registration and other approvals required for release of a generic medicine in the market of the other Party shall be considered by the relevant authorities of the other Party. Such applications shall be accorded, in the relevant procedure, treatment no less favourable than that accorded to like applications by its own person, where they fulfil all the requirements under the laws and regulations of the other Party. Such procedure shall be completed within a reasonable period of time from the date of such application.

Article 55
Mutual Recognition

1. The Parties shall, through the Sub-Committee, discuss the feasibility of MRAs in such sectors as electrical products, telecommunications terminal equipment and radio equipment and other sectors as may be mutually agreed by the Parties. In elaborating MRAs, the Parties shall confirm the economic benefits of such arrangements and, where necessary, the equivalence of the technical regulations of both Parties.
2. The Sub-Committee shall meet within three months from the date of entry into force of this Agreement, in order to discuss the feasibility of MRAs in sectors referred to in paragraph 1, and shall endeavour to arrive at a conclusion about such feasibility within six months. The Parties shall endeavour to reach a conclusion of MRAs under paragraph 1 within a reasonable period of time, normally not exceeding three years, from the date of such conclusion about the feasibility.

Article 56
Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter, unless otherwise agreed by the Parties.

Chapter 6
Trade in Services

Article 57
Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. This Chapter shall not apply to:
 - (a) in respect of air transport services, measures affecting traffic rights, however granted; or to measures affecting services directly related to the exercise of traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system services;
 - (b) cabotage in maritime transport services; and
 - (c) measures affecting natural persons seeking access to the employment market of a Party, or measures regarding nationality or citizenship, or residence or employment on a permanent basis.
3. Articles 59 and 60 shall not apply to any measure by a Party with respect to government procurement.
4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of a specific commitment.

Note: The sole fact of requiring a visa for natural persons of a certain nationality or citizenship and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.
5. Annex 4 provides supplementary provisions to this Chapter on financial services, including scope and definitions.

6. Annex 5 provides supplementary provisions to this Chapter on telecommunications services, including scope and definitions.

Article 58
Definitions

For the purposes of this Chapter:

- (a) the term “aircraft repair and maintenance services” means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) the term “commercial presence” means any type of business or professional establishment, including through:
 - (i) the constitution, acquisition or maintenance of a juridical person; or
 - (ii) the creation or maintenance of a branch or a representative office, within the Area of a Party for the purposes of supplying a service;
- (c) the term “computer reservation system services” means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (d) the term “measure” means any measure, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;

Note: The term “measure” shall include taxation measures to the extent covered by the GATS.
- (e) the term “measure by a Party” means any measure taken by:
 - (i) the central, regional or local governments or authorities of a Party; and
 - (ii) non-governmental bodies in the exercise of powers delegated by the central, regional or local governments or authorities of a Party;
- (f) the term “measures by a Party affecting trade in services” includes measures by a Party in respect of:

- (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by the Party to be offered to the public generally; and
 - (iii) the presence, including commercial presence, of persons of the other Party for the supply of a service in the Area of the former Party;
- (g) the term “monopoly supplier of a service” means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (h) the term “selling and marketing of air transport services” means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (i) the term “service consumer” means any person that receives or uses a service;
- (j) the term “service of the other Party” means a service which is supplied:
- (i) from or in the Area of the other Party, or in the case of maritime transport service, by a vessel registered under the law of the other Party, or by a person of the other Party which supplies such service through the operation of a vessel or its use in whole or in part; or
 - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;
- (k) the term “service supplied in the exercise of governmental authority” means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (l) the term “supply of a service” includes the production, distribution, marketing, sale and delivery of a service;
- (m) the term “trade in services” means the supply of a service:

- (i) from the Area of a Party into the Area of the other Party (“cross-border supply”);
 - (ii) in the Area of a Party to the service consumer of the other Party (“consumption abroad”);
 - (iii) by a service supplier of a Party, through commercial presence in the Area of the other Party (“commercial presence”); and
 - (iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party (“presence of natural persons”); and
- (n) the term “traffic rights” means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

Article 59 Market Access

1. With respect to market access through the modes of supply defined in subparagraph (m) of Article 58, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annex 6.

Note: If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (m)(i) of Article 58 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (m)(iii) of Article 58, it is thereby committed to allow related transfers of capital into its Area.

2. In sectors where market-access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire Area, unless otherwise specified in its Schedule of Specific Commitments in Annex 6, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

Note: This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

3. Each Party shall endeavour to reduce the requirements for a service supplier of the other Party to establish or maintain a representative office or any form of enterprise or to be resident in its Area, as a condition for the cross-border supply of a service.

Article 60 National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.

Note: Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

4. A Party shall not invoke the preceding paragraphs under Chapter 14 with respect to a measure of the other Party that falls within the scope of an international agreement between them relating to the avoidance of double taxation.

Article 61 Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 59 and 60, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments in Annex 6.

Article 62 Schedule of Specific Commitments

1. With respect to sectors or sub-sectors where specific commitments are undertaken by each Party, its Schedule of Specific Commitments in Annex 6 shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments; and
- (d) where appropriate, the time-frame for implementation of such commitments.

2. Measures inconsistent with both Articles 59 and 60 shall be inscribed in the column relating to Article 59. This inscription will be considered to provide a condition or qualification to Article 60 as well.

Article 63
Most-Favoured-Nation Treatment

If, after this Agreement enters into force, a Party enters into any agreement on trade in services with a non-Party, it shall consider a request by the other Party for the incorporation in this Agreement of treatment no less favourable than that provided under the former agreement. Any such incorporation should maintain the overall balance of commitments undertaken by each Party under this Agreement.

Article 64
Domestic Regulation

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. The provisions of paragraph 2 shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

5. The Parties shall jointly discuss disciplines on domestic regulation including measures relating to qualification requirements and procedures, technical standards and licensing requirements developed pursuant to paragraph 4 of Article VI of the GATS, with a view to incorporating such disciplines into this Chapter and thereby ensuring that such domestic regulation does not constitute unnecessary barriers to trade in services. The Parties note that such disciplines aim to ensure that such requirements are *inter alia*:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;

- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

6. Pending the incorporation of disciplines developed under the GATS as referred to in paragraph 5, in the sectors inscribed in its Schedule of Specific Commitments in Annex 6 and subject to any terms, limitations, conditions or qualifications set out therein, each Party shall not apply licensing and qualification requirements and technical standards that nullify or impair its specific commitments in a manner which:

- (a) does not comply with the criteria outlined in subparagraph (a), (b) or (c) of paragraph 5; and
- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

7. In determining whether a Party is in conformity with the obligation under paragraph 6, account shall be taken of international standards of relevant international organisations applied by that Party.

Note: The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of the Parties.

8. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

Article 65 Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party.

2. The Parties shall enter into negotiations regarding the possibility of recognition of the education or experience obtained, requirements met, or licences or certifications granted on specific services sectors with a view to reaching a conclusion within three years after the entry into force of this Agreement.

3. Upon request being made in writing by a Party to the other Party, the Parties shall encourage that their respective professional bodies in any regulated service sector

negotiate and conclude, within 12 months, any arrangement for mutual recognition of education or experience obtained, requirements met, or licences or certifications granted in that service sector, with a view to the achievement of early outcomes. Any delay or failure by these professional bodies to reach and conclude agreement on the details of such arrangements shall not be regarded as a breach of a Party's obligations under this paragraph and shall not be subject to Chapter 14. Progress in this regard shall be periodically reviewed by the Parties in the Joint Committee established under Article 14.

4. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met or licences or certifications granted in any non-Party, the Party shall afford the other Party, upon request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford the other Party adequate opportunity to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the other Party should also be recognised.

Article 66 Transparency

1. The competent authorities referred to in paragraph 2 of Article 4 shall, upon request by the other Party or service suppliers of the other Party, promptly respond to specific questions from, and provide information to, the other Party or the service suppliers with respect to matters referred to in Article 4, including requirements and procedures for licensing and qualification, through enquiry points. The enquiry points shall be notified to the other Party by diplomatic note on the date of entry into force of this Agreement.

2. Each Party shall endeavour to prepare, forward to the other Party and make public a list providing all existing measures, within the scope of this Chapter, at the central governmental level, and governmental level of states and Union territories in the case of India and prefectural governmental level in the case of Japan, which are inconsistent with Articles 59 and/or 60, whether or not these measures are included in its Schedule of Specific Commitments in Annex 6. The list shall include the following elements and shall be reviewed annually and revised as necessary:

- (a) sector and sub-sector or matter;
- (b) type of inconsistency (i.e. Market Access and/or National Treatment);
- (c) legal source or authority of the measure; and
- (d) succinct description of the measure.

Note: The list under this paragraph will be made solely for the purposes of transparency, and shall not be construed to affect any rights and obligations of a Party under this Chapter. The Parties understand that the list as required in this paragraph shall be prepared if possible within five years after the entry into force of this Agreement.

3. The dispute settlement procedures provided for in Chapter 14 shall not apply to disputes arising out of paragraphs 1 and 2.

Article 67 Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's commitments under this Chapter.

2. Where a Party's monopoly supplier of a service competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in the Area of the Party in a manner inconsistent with such commitments.

3. If a Party has a reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, the Party may request the other Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

4. The provisions of this Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its Area.

Article 68 Payments and Transfers

1. Except under the circumstances envisaged in Article 69, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, including the use of exchange actions which are in

conformity with the Articles of Agreement of the International Monetary Fund, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments under this Chapter regarding such transactions, except under Article 69, or at the request of the International Monetary Fund.

Article 69
Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions relating to such commitments. It is recognised that particular pressure on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

2. The restrictions referred to in paragraph 1:

- (a) shall be applied by a Party on a national treatment basis and such that the other Party is treated no less favourably than any non-Party;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and
- (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to its economic or development programmes. However, such restrictions shall not be adopted or maintained for the purposes of protecting a particular service sector.

4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

Article 70
Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services taking into account the development of the multilateral disciplines pursuant to paragraph 1 of Article XV of the GATS.
2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, upon request by the former Party, enter into consultations with a view to resolving the matter.
3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy programme such as:
 - (a) domestic laws and regulations under which the subsidy is granted;
 - (b) form of the subsidy (e.g. grant, loan, tax concession);
 - (c) policy objective and/or purpose of the subsidy;
 - (d) dates and duration of the subsidy and any other time limits attached to it; and
 - (e) eligibility requirements of the subsidy including those with respect to potential beneficiaries.
4. The dispute settlement procedures provided for in Chapter 14 shall not apply to this Article.

Article 71
Review of Commitments

1. The Parties shall review commitments on trade in services with the first review within three years from the date of entry into force of this Agreement, with the aim of improving the overall commitments undertaken by the Parties under this Agreement.
2. In reviewing the commitments in accordance with paragraph 1, the Parties shall take into account paragraph 1 of Article IV of the GATS.

Article 72
Sub-Committee on Trade in Services

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Trade in Services (hereinafter referred to in this Article as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) reviewing the implementation and operation of this Chapter;
 - (b) exchanging information on domestic laws and regulations;
 - (c) discussing any issue related to this Chapter as may be agreed upon;
 - (d) reporting the findings of the Sub-Committee to the Joint Committee; and
 - (e) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 14.

Chapter 7
Movement of Natural Persons

Article 73
General Principles

1. This Chapter reflects the preferential trading relationship between the Parties, the mutual desire of the Parties to facilitate entry and temporary stay of natural persons on a comparable basis and to establish transparent criteria and procedures for entry and temporary stay, and the need to ensure border security in each Party.

2. Each Party shall apply its measures relating to the provisions of this Chapter in accordance with paragraph 1, and, in particular, shall apply expeditiously those measures so as to avoid unduly impairing or delaying trade in goods or services or investment activities under this Agreement.

Article 74
Scope

1. This Chapter shall apply to measures affecting the movement of natural persons of a Party who enter the other Party and fall under one of the categories referred to in Annex 7.

2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding nationality or citizenship, or residence or employment on a permanent basis.

3. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, the former Party, including those measures necessary to protect the territorial integrity and to ensure the orderly movement of natural persons across its borders, provided that such measures are not applied in such a manner so as to nullify or impair the benefits accruing to the other Party under the terms of specific commitments.

Note: The sole fact of requiring a visa for natural persons of the other Party and not for those of non-Parties shall not be regarded as nullifying or impairing benefits under specific commitments set out in Annex 7.

Article 75
Definition

For the purposes of this Chapter, the term “natural persons of a Party” means natural persons who under the law of the Party:

- (a) in respect of India, are citizens of India; and
- (b) in respect of Japan, are nationals of Japan.

Article 76
Specific Commitments

1. Each Party shall grant entry and temporary stay to natural persons of the other Party in accordance with this Chapter including the terms and conditions for each category set out in Annex 7, provided that the natural persons comply with the immigration laws and regulations applicable to entry and temporary stay which are not inconsistent with the provisions of this Chapter.

2. Neither Party shall impose or maintain any limitations on the total number of visas to be granted in the Parties to natural persons of the other Party under paragraph 1, unless otherwise specified in Annex 7.

Article 77
Regulatory Transparency

1. Each Party shall maintain or establish appropriate mechanisms to respond to inquiries from interested persons of the other Party regarding regulations affecting entry and temporary stay of natural persons of the other Party. Such inquiries may include those on special difficulties which natural persons of the other Party encounter in the process of seeking entry into and temporary stay in the former Party.

2. To the extent possible, each Party shall allow reasonable time between the date of the publication through electronic or other means of regulations affecting the entry and temporary stay of natural persons of the other Party and their effective date.

3. On the date of entry into force of this Agreement, each Party shall exchange information on procedures relating to the processing of applications for entry and temporary stay which exist at that date. Each Party shall also, without undue delay, provide the other Party updates of information on procedures relating to the processing of applications for entry and temporary stay.

4. Each Party shall notify natural persons of the other Party, regarding the application for entry and temporary stay, either directly or through their prospective

employers, of its final determination, including the period of temporary stay and conditions thereof.

5. Each Party shall endeavour, to the maximum extent possible, to take measures to simplify the requirements and to facilitate and expedite the procedures relating to the movement of natural persons of the other Party within the framework of its laws and regulations.

Article 78
General Principles for Grant of Entry
and Temporary Stay and Related Issues

1. Each Party shall process without delay applications for entry and temporary stay from natural persons of the other Party, including requests for further extensions of the temporary stay.

2. The Parties shall hold consultations on the feasibility of concluding a social security agreement. After such consultations, the Parties shall enter into negotiations in order to complete the consultations and negotiations within 36 months after the commencement of the consultations or the date of entry into force of this Agreement, whichever comes earlier.

Article 79
Accompanying Spouse and Dependent

Each Party shall ensure that spouse or dependent who accompanies a natural person of the other Party granted entry and temporary stay pursuant to paragraph 1 of Article 76 shall be allowed to work through change of the status of residence, provided that such spouse or dependent fulfils requirements under its laws and regulations. The Parties agree that spouse or dependent shall not be barred from working solely on the ground that he or she has accompanied a natural person of the other Party.

Note: For the purposes of this Article, the term “spouse” or “dependent” means spouse or dependent recognised as such in accordance with the laws and regulations of the other Party.

Article 80
Dispute Settlement

1. The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter unless:

- (a) the matter involves a pattern of practice; and

- (b) the natural persons of a Party affected by that matter have exhausted the available domestic administrative remedies of the other Party.

2. The remedies referred to in subparagraph 1(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority of the other Party within one year after the date of the institution of the administrative remedy, and the failure to issue such a determination is not attributable to the delay caused by the natural person.

Article 81 Reservations

The commitments made by each Party under this Chapter shall be subject to any terms, limitations, conditions and qualifications which the Party specified in its Schedule of Specific Commitments in Annex 6.

Article 82 Further Negotiations

The Parties shall, after the date of entry into force of this Agreement, enter into negotiations in accordance with Annex 7.

Chapter 8 Investment

Article 83 Scope

1. This Chapter shall apply to measures adopted or maintained by a Party relating to investors of the other Party and to their investments in the Area of the former Party.

Note: For greater certainty, this Chapter shall also apply to measures adopted or maintained by a Party relating to investments made by investors of the other Party in the Area of the former Party prior to the entry into force of this Agreement.

2. An investor of a Party whose investments are not made in compliance with the laws and regulations of the other Party which are consistent with this Agreement shall not be entitled to submit an investment dispute to conciliations or arbitrations referred to in paragraph 4 of Article 96.

3. In the event of any inconsistency between this Chapter and Chapter 6:

- (a) with respect to matters covered by Articles 85, 86 and 89, Chapter 6 shall prevail to the extent of the inconsistency; and
- (b) with respect to matters not falling under subparagraph (a), this Chapter shall prevail to the extent of the inconsistency.

4. Nothing in this Chapter shall impose any obligation on either Party regarding measures pursuant to immigration laws and regulations.

Article 84 Definitions

For the purposes of this Chapter:

- (a) the term “financial services” shall have the same meaning as in subparagraph 5(a) of the Annex on Financial Services of the GATS;
- (b) the term “freely usable currencies” means freely usable currencies as defined under the Articles of Agreement of the International Monetary Fund;
- (c) the term “measure adopted or maintained by a Party” means any measure adopted or maintained by:

- (i) central, regional or local governments or authorities of a Party; and
 - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities of a Party;
- (d) the term “natural person of a Party” means a natural person who under the law of the Party:
 - (i) in respect of India, is a citizen of India; and
 - (ii) in respect of Japan, is a national of Japan;
- (e) the term “New York Convention” means the United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards, done at New York, June 10, 1958; and
- (f) the term “transfers” means transfers and international payments.

Article 85 National Treatment

1. Each Party shall accord to investors of the other Party and to their investments treatment no less favourable than that it accords in like circumstances to its own investors and to their investments with respect to investment activities in its Area.

2. The treatment accorded by a Party under paragraph 1 means, with respect to a regional or local government or authority, treatment no less favourable than the most favourable treatment accorded, in like circumstances, by that regional or local government or authority to investors, and to investments of investors, of the Party of which it forms a part.

Article 86 Most-Favoured-Nation Treatment

Each Party shall accord to investors of the other Party and to their investments treatment no less favourable than that it accords, in like circumstances, to investors of any non-Party and to their investments with respect to the management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments in its Area.

Article 87
General Treatment

1. Each Party shall accord to investments of investors of the other Party treatment in accordance with international law, including fair and equitable treatment and full protection and security.

Note: This paragraph prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to investments of investors of the other Party. The concepts of “fair and equitable treatment” and “full protection and security” do not require treatment in addition to or beyond that which is required by the customary international law minimum standard of treatment of aliens. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, does not establish that there has been a breach of this paragraph.

2. Each Party shall observe any obligation it may have entered into with regard to investment activities in its Area of investors of the other Party.

Article 88
Access to the Courts of Justice

Each Party shall in its Area accord to investors of the other Party treatment no less favourable than that it accords in like circumstances to its own investors or investors of a non-Party, with respect to access to its courts of justice and administrative tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defence of such investors' rights.

Article 89
Prohibition of Performance Requirements

1. Neither Party shall impose or enforce any of the following requirements, in connection with investment activities in its Area of an investor of the other Party:

- (a) to export a given level or percentage of goods or services;
- (b) to achieve a given level or percentage of domestic content;
- (c) to purchase, use or accord a preference to goods produced or services provided in its Area, or to purchase goods or services from natural or legal persons or any other entity in its Area;

- (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of the investor;
- (e) to restrict sales of goods or services in its Area that investments of the investor produce or provide by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
- (f) to restrict the exportation or sale for export;
- (g) to appoint, as executives, managers or members of board of directors, individuals of any particular nationality;
- (h) to transfer technology, a production process or other proprietary knowledge to natural or legal persons or any other entity in its Area, except when the requirement:
 - (i) is imposed or enforced by a court of justice, administrative tribunal or competition authority to remedy an alleged violation of competition laws and regulations; or
 - (ii) concerns the transfer of intellectual property which is undertaken in a manner not inconsistent with the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement (hereinafter referred to as “the TRIPS Agreement”); or
- (i) to supply to a specific region or the world market exclusively from its Area, one or more of the goods that the investor produces or the services that the investor provides.

2. Paragraph 1 does not preclude either Party from conditioning the receipt or continued receipt of an advantage, in connection with investment activities in its Area of an investor of the other Party, on compliance with any of the requirements set forth in subparagraphs 1 (h) and (i).

Article 90 Reservations and Exceptions

1. Articles 85, 86 and 89 shall not apply to:
 - (a) any existing non-conforming measure that is maintained by the following, as set out in Schedules in Annex 8:
 - (i) the central government of a Party; or

- (ii) a state or an Union territory of India or a prefecture of Japan;
 - (b) any existing non-conforming measure that is maintained by a local government other than a state or an Union territory and a prefecture referred to in subparagraph (a)(ii);
 - (c) the continuation or prompt renewal of any non-conforming measure referred to in subparagraphs (a) and (b); or
 - (d) an amendment or modification to any non-conforming measure referred to in subparagraphs (a) and (b), provided that the amendment or modification does not decrease the conformity of the measure, as it existed immediately before the amendment or modification, with Articles 85, 86 and 89.
2. Articles 85, 86 and 89 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors and activities set out in its Schedule in Annex 9.
3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule in Annex 9, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment that exists at the time the measure becomes effective.
4. In cases where a Party makes an amendment or a modification to any existing non-conforming measure set out in its Schedule in Annex 8 or where a Party adopts any new or more restrictive measure with respect to sectors, sub-sectors or activities set out in its Schedule in Annex 9 after the entry into force of this Agreement, the Party shall, prior to the implementation of the amendment or modification or the new or more restrictive measure, or in exceptional circumstances, as soon as possible thereafter:
- (a) notify the other Party of detailed information on such amendment, modification or measure; and
 - (b) hold, upon request by the other Party, consultations in good faith with that other Party with a view to achieving mutual satisfaction.
5. Each Party shall endeavour, where appropriate, to reduce or eliminate the exceptions specified in its Schedules in Annexes 8 and 9 respectively.
6. Articles 85 and 86 shall not apply to any measure covered by the exceptions to, or derogations from, obligations under Articles 3 and 4 of the TRIPS Agreement, as specifically provided in Articles 3 through 5 of the TRIPS Agreement.

7. Articles 85, 86 and 89 shall not apply to any measure that a Party adopts or maintains with respect to government procurement.

Note: For greater certainty, the term “existing” in this Article means being in effect on the date of entry into force of this Agreement.

Article 91 Special Formalities and Information Requirements

1. Nothing in Article 85 shall be construed to prevent a Party from prescribing special formalities in connection with investment activities of investors of the other Party and their investments in the Area of the former Party, provided that such special formalities do not materially impair the protections afforded by the former Party to investors of the other Party and their investments pursuant to this Chapter.

2. Notwithstanding Articles 85 and 86, a Party may require an investor of the other Party or its investments in the Area of the former Party, to provide business information concerning those investments, to be used solely for informational or statistical purposes. The former Party shall protect such business information that is confidential from disclosure that would prejudice the competitive position of the investor or the investments. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its laws and regulations.

Article 92 Expropriation and Compensation

1. Neither Party shall take any measure of expropriation or nationalisation against investments in its Area of investors of the other Party or take any measure tantamount to expropriation or nationalisation (hereinafter referred to in this Chapter as “expropriation”) except:

- (a) for a public purpose;
- (b) on a non-discriminatory basis;
- (c) in accordance with due process of law; and
- (d) upon payment of prompt, adequate and effective compensation pursuant to paragraphs 2 through 4.

2. The compensation shall be equivalent to the fair market value of the expropriated investments at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. The fair market value shall

not reflect any change in market value occurring because the expropriation had become publicly known earlier.

3. The compensation shall be paid without delay and shall include interest at an appropriate commercial rate, taking into account the length of time from the time of expropriation to the time of payment. Such compensation shall be effectively realisable and freely transferable and shall be freely convertible, at the market exchange rate prevailing on the date of expropriation, into the currency of the Party of the investors concerned and freely usable currencies.

4. Without prejudice to Article 96, the investors affected by expropriation shall have a right of access to the courts of justice or the administrative tribunals or agencies of the Party making the expropriation to seek prompt review of the investors' case and the amount of compensation in accordance with the principles set out in this Article.

5. This Article shall not apply with respect to the grant of compulsory licences concerning intellectual property in accordance with the TRIPS Agreement.

6. This Article shall be interpreted in accordance with Annex 10.

Article 93 Protection from Strife

1. Each Party shall accord to investors of the other Party that have suffered loss or damage relating to their investments in the Area of the former Party due to armed conflict or state of emergency such as revolution, insurrection, civil disturbance or any other similar event in the Area of that former Party, treatment, as regards restitution, indemnification, compensation or any other settlement, that is no less favourable than that it accords to its own investors or to investors of a non-Party.

2. Any payments as a means of settlement referred to in paragraph 1 shall be effectively realisable, freely transferable and freely convertible at the market exchange rate into the currency of the Party of the investors concerned and freely usable currencies.

3. Notwithstanding the provisions of Article 11, neither Party shall be relieved of its obligation under paragraph 1 by reason of its measures taken pursuant to that Article.

Article 94 Transfers

1. Each Party shall ensure that all transfers relating to investments in its Area of an investor of the other Party may be made freely into and out of its Area without delay. Such transfers shall include, though not limited to, those of:

- (a) the initial capital and additional amounts to maintain or increase investments;
- (b) profits, capital gains, dividends, royalties, interests, fees and other current incomes accruing from investments;
- (c) proceeds from the total or partial sale or liquidation of investments;
- (d) payments made under a contract including payments made pursuant to loan agreements;
- (e) earnings and remuneration of personnel from the other Party who work in connection with investments in the Area of the former Party;
- (f) payments made in accordance with Articles 92 and 93; and
- (g) payments arising out of the settlement of a dispute under Article 96.

2. Each Party shall further ensure that such transfers may be made in freely usable currencies at the market exchange rate prevailing on the date of each transfer.

3. Notwithstanding paragraphs 1 and 2, a Party may delay or prevent such transfers through the equitable, non-discriminatory and good faith application of its laws relating to:

- (a) bankruptcy, insolvency or the protection of the rights of creditors;
- (b) issuing, trading or dealing in securities or derivatives including futures and options;
- (c) criminal or penal offenses;
- (d) ensuring compliance with orders or judgments in judicial proceedings or administrative rulings; or
- (e) obligations of investors arising from social security, and public retirement or compulsory savings scheme.

Note: With respect to India, obligations of investors referred to in this subparagraph include, *inter alia*, those arising from provident funds, and retirement gratuity/allowance and employees' state insurance programmes under the laws and regulations of India.

Article 95
Subrogation

1. If a Party or its designated agency makes a payment to any of its investors pursuant to an indemnity, guarantee or insurance contract pertaining to an investment of that investor within the Area of the other Party, that other Party shall:
 - (a) recognise the assignment, to the former Party or its designated agency, of any right or claim of the investor that formed the basis of such payment; and
 - (b) recognise the right of the former Party or its designated agency to exercise by virtue of subrogation such right or claim to the same extent as the original right or claim of the investor.
2. Articles 92, 93 and 94, shall apply *mutatis mutandis* as regards payment to be made to the Party or its designated agency mentioned in paragraph 1 by virtue of such assignment of right or claim, and the transfer of such payment.
3. An investor shall not be entitled to seek any relief in an investment dispute under Article 96, to the extent of indemnification or other compensation received by that investor under paragraph 1.

Article 96
Settlement of Investment Disputes between a Party
and an Investor of the Other Party

1. For the purposes of this Chapter, an “investment dispute” is a dispute between a Party and an investor of the other Party that has incurred loss or damage by reason of, or arising out of, an alleged breach of any obligation under this Chapter and other provisions of this Agreement as applicable with respect to the investor and its investments.
2. Nothing in this Article shall be construed so as to prevent an investor who is a party to an investment dispute (hereinafter referred to in this Article as “disputing investor”) from seeking settlement by domestic administrative or judicial fora of the Party that is the other party to the investment dispute (hereinafter referred to in this Article as “disputing Party”). However, in the event that the disputing investor has submitted the investment dispute for resolution under one of the international conciliations or arbitrations referred to in paragraph 4, no proceedings may be initiated by the disputing investor for the resolution of the investment dispute before courts of justice or administrative tribunals or agencies.

3. An investment dispute shall, as far as possible, be settled amicably through consultations or negotiations between the disputing investor and the disputing Party (hereinafter referred to in this Article as “the disputing parties”).

4. If the investment dispute cannot be settled through such consultation or negotiation within six months from the date on which the disputing investor requested for the consultation or negotiation in writing, the disputing investor may submit the investment dispute to one of the following international conciliations or arbitrations:

- (a) conciliation or arbitration in accordance with the Convention on the Settlement of Investment Dispute between States and Nationals of Other States (hereinafter referred to as “the ICSID Convention”), so long as the ICSID Convention is in force between the Parties;
- (b) conciliation or arbitration under the Additional Facility Rules of the International Centre for Settlement of Investment Disputes, so long as the ICSID Convention is not in force between the Parties;
- (c) conciliation under the Conciliation Rules of the United Nations Commission on International Trade Law or arbitration under the Arbitration Rules of the United Nations Commission on International Trade Law; or
- (d) any arbitration in accordance with other arbitration rules if agreed with the disputing Party.

5. The applicable conciliation or arbitration rules shall govern the conciliation or arbitration set forth in paragraph 4 except to the extent modified in this Article.

6. No investment dispute may be submitted to international conciliation or arbitration referred to in paragraph 4 if the disputing investor has initiated any proceedings for the resolution of the investment dispute before courts of justice or administrative tribunals or agencies. However, in the event that those proceedings are withdrawn within 30 days from the date of filing the case, the disputing investor may submit the investment dispute to such international conciliations or arbitrations.

7. The disputing investor who intends to submit the investment dispute to conciliation or arbitration pursuant to paragraph 4 shall give to the disputing Party written notice of intent to do so at least 90 days before the investment dispute is submitted. The notice of intent shall specify:

- (a) the name and address of the disputing investor;
- (b) the specific measures of the disputing Party at issue and a brief summary of the factual and legal basis of the investment dispute sufficient to

present the problem clearly, including the obligations under this Agreement alleged to have been breached;

- (c) conciliation or arbitration set forth in paragraph 4 which the disputing investor chooses to invoke; and
 - (d) the relief sought and the approximate amount of damages claimed.
8. (a) Each Party hereby consents to the submission of investment disputes by a disputing investor to conciliation or arbitration set forth in paragraph 4 chosen by the disputing investor.
- (b) The consent given under subparagraph (a) and the submission by a disputing investor of an investment dispute to conciliation or arbitration shall satisfy the requirements of:
- (i) Chapter II of the ICSID Convention or the Additional Facility Rules of the International Centre for Settlement of Investment Disputes, for written consent of the parties to a dispute; and
 - (ii) Article II of the New York Convention for an agreement in writing.

9. Notwithstanding paragraph 8, no investment dispute may be submitted to conciliation or arbitration set forth in paragraph 4, if more than three years have elapsed since the date on which the disputing investor acquired or should have first acquired, whichever is the earlier, the knowledge that the disputing investor had incurred loss or damage referred to in paragraph 1.

10. Notwithstanding paragraph 6, the disputing investor may initiate or continue an action that seeks interim injunctive relief not involving the payment of damages or resolution in substance of the dispute before an administrative tribunal or agency or a court of justice under the law of the disputing Party.

11. Unless the disputing parties agree otherwise, an arbitral tribunal established under paragraph 4 shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties. If the disputing investor or the disputing Party fails to appoint an arbitrator or arbitrators within 60 days from the date on which the investment dispute was submitted to arbitration, the Secretary-General of the International Centre for Settlement of Investment Disputes in the case of arbitration referred to in subparagraph 4 (a) or (b), or the Secretary-General of the Permanent Court of Arbitration, at The Hague in the case of arbitration referred to in subparagraph 4 (c) or (d), may be requested by either of the disputing parties, to appoint the arbitrator or arbitrators not yet appointed, subject to the requirements of paragraph 12.

12. Unless the disputing parties agree otherwise, the third arbitrator shall not be a citizen of India nor national of Japan, nor have his or her usual place of residence in either Party, nor be employed by either of the disputing parties, nor have dealt with the investment dispute in any capacity.

13. Unless the disputing parties agree otherwise, the arbitration shall be held in a country that is a party to the New York Convention.

14. An arbitral tribunal established under paragraph 4 shall decide the issues in dispute in accordance with this Chapter and other provisions of this Agreement as applicable and applicable rules of international law.

15. The disputing Party shall deliver to the other Party:

- (a) written notice of the investment dispute submitted to the arbitration no later than 30 days after the date on which the investment dispute was submitted; and
- (b) copies of all pleadings filed in the arbitration.

16. On written notice to the disputing parties, the Party which is not the disputing Party may make submission to the arbitral tribunal on a question of interpretation of this Chapter and other provisions of this Agreement as applicable.

17. The arbitral tribunal may order an interim measure of protection to preserve the rights of the disputing investor, or to facilitate the conduct of arbitral proceedings, including an order to preserve evidence in the possession or control of either of the disputing parties. The arbitral tribunal shall not order attachment or enjoin the application of the measure alleged to constitute a breach referred to in paragraph 1.

18. The award rendered by the arbitral tribunal shall include:

- (a) a decision whether or not there has been a breach by the disputing Party of any obligation under this Chapter and other provisions of this Agreement as applicable with respect to the disputing investor and its investments, together with the basis and the reasons for such decision; and
- (b) a remedy if there has been such breach. The remedy shall be limited to one or both of the following:
 - (i) payment of monetary damages and applicable interest; and
 - (ii) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any

applicable interest in lieu of restitution. Costs may also be awarded in accordance with the applicable arbitration rules.

Note: For the purposes of this paragraph, it is understood that where the disputing Party asserts as a defence that the measure alleged to constitute a breach referred to in paragraph 1 is within the scope of a security exception as set out in Article 11, the arbitral tribunal shall not review the merits of any such measure in its award. However, the arbitral tribunal shall not be prevented from assessing the remedy referred to in subparagraph (b) in the light of the treatment as set out in paragraph 1 of Article 93 for any loss or damage relating to the investments caused by the measure in question.

19. The award rendered in accordance with paragraph 18 shall be final and binding upon the disputing parties. The disputing Party shall carry out without delay the provisions of the award and provide in its Area for the enforcement of the award in accordance with its relevant laws and regulations.

20. Neither Party shall give diplomatic protection, or bring an international claim, in respect of an investment dispute which the other Party and an investor of the former Party have consented to submit or submitted to arbitration set forth in paragraph 4, unless the other Party has failed to abide by and comply with the award rendered in such investment dispute. Diplomatic protection, for the purposes of this paragraph, shall not include informal diplomatic exchanges for the sole purpose of facilitating a settlement of the investment dispute.

21. An arbitral tribunal shall address and decide as a preliminary question any objection by the disputing Party that the investment dispute is not within the competence of the arbitral tribunal, provided that the disputing Party so requests immediately after the establishment of the arbitral tribunal.

Article 97 Temporary Safeguard Measures

1. A Party may adopt or maintain measures not conforming with its obligations under Article 85 relating to cross-border capital transactions and Article 94:

- (a) in the event of serious balance-of-payments and external financial difficulties or threat thereof; or
- (b) in cases where, in exceptional circumstances, movements of capital cause or threaten to cause serious difficulties for macroeconomic management in particular, monetary and exchange rate policies.

2. Measures referred to in paragraph 1 shall:

- (a) be consistent with the Articles of Agreement of the International Monetary Fund;
- (b) not exceed those necessary to deal with the circumstances set out in paragraph 1;
- (c) be temporary and eliminated as soon as conditions permit;
- (d) be promptly notified to the other Party; and
- (e) avoid unnecessary damages to the commercial, economic and financial interests of the other Party.

3. The Party adopting any measures under paragraph 1 shall, on request by the other Party, commence consultations in order to examine the possibility of reviewing the measures adopted by the former Party.

4. Nothing in this Article shall be regarded as altering the rights enjoyed and obligations undertaken by a Party as a party to the Articles of Agreement of the International Monetary Fund.

Article 98 Prudential Measures

Where a Party takes measures relating to financial services for prudential reasons, the provisions of paragraph 1 of Section 2 in Annex 4 shall apply accordingly.

Article 99 Environmental Measures

Each Party recognises that it is inappropriate to encourage investment activities in its Area of investors of the other Party by relaxing its environmental measures. To this effect each Party should not waive or otherwise derogate from such environmental measures as an encouragement for establishment, acquisition or expansion of investments in its Area.

Article 100 Relation to Other Obligations

Nothing in this Agreement shall be construed so as to derogate from laws and regulations of each Party or any other international agreements that entitle investors of

the other Party and to their investments treatment more favourable than that accorded by this Agreement.

Article 101
Duration and Termination

In respect of investments made prior to the date of termination of this Agreement, the provisions of this Chapter, as well as provisions of this Agreement which are directly related to this Chapter, shall continue to be effective for a period of ten years from the date of termination of this Agreement.

Chapter 9
Intellectual Property

Article 102
General Provisions

1. The Parties shall ensure adequate, effective, and non-discriminatory protection of intellectual property, in accordance with the provisions of the TRIPS Agreement.
2. Intellectual property referred to in this Chapter shall mean all categories of intellectual property that are under the TRIPS Agreement.

Article 103
Streamlining of Procedural Matters

1. For the purposes of providing efficient administration of the intellectual property protection system, each Party shall take appropriate measures to streamline its administrative procedures concerning intellectual property.
2. Neither Party shall require the certification, by any person other than the applicant or its representative, of a translation of an earlier application whose priority is claimed except in cases where the competent authority of the Party may reasonably doubt the accuracy of the translation.
3. Neither Party shall require that submission of a power of attorney be completed together with the filing of the application as a condition for according a filing date to the application.

Article 104
Promotion of Public Awareness Concerning
Protection of Intellectual Property

The Parties shall endeavour to take such measures as deemed appropriate to enhance public awareness of protection of intellectual property including educational and dissemination projects on the use of intellectual property as well as on the enforcement of intellectual property rights.

Article 105
Patents

1. Neither Party shall require the rejection of any application for patent solely on the ground that the subject matter claimed in the application includes, among other things, a computer programme.

Note: This paragraph shall not prejudice the patentability or non-patentability of computer programmes *per se* which shall be determined in accordance with the laws and regulations of each Party.

2. Where the competent authority of a Party intends to render its decision to the effect that an application for a patent is to be refused, it shall notify the applicant for the patent of the reasons for refusal and give the said applicant an opportunity to present, in accordance with the laws and regulations of the Party, its case against the reasons for refusal within a reasonable period of time.

3. Each Party shall provide that a patent owner may file a request in accordance with its laws and regulations for correction of the description, the scope of the claims, or the drawings, that are attached to the patent application, to the competent authority for patents for the purpose of restriction of the scope of the claims.

Article 106
Trademarks

1. Each Party shall protect well-known trademarks in accordance with the following subparagraphs:

- (a) Each Party may determine in accordance with its laws whether a trademark is a well-known trademark.
- (b) Each Party shall, *ex officio* if its legislation so permits, or on the objection or request for invalidation raised in opposition or rectification or cancellation or invalidation proceedings by the proprietor of the well-known trademark, in accordance with its laws, refuse the application for or rectify or cancel or invalidate the registration of a trademark which is identical with or similar to a well-known trademark.

Note: For greater certainty, for the purposes of this subparagraph, each Party may in accordance with its laws take into account either of the following conditions and where appropriate other relevant factors:

- (i) the use of the trademark in question is for unfair intentions;
or

- (ii) the use of that trademark would take unfair advantage of or be detrimental to the distinctive character or repute of the well-known trademark.
- (c) For the purposes of subparagraphs (a) and (b), each Party shall in accordance with its laws determine that a trademark is a well-known trademark in either one or both of the following circumstances and where appropriate taking into account other relevant factors:
 - (i) if a trademark is well known in the other Party; or
 - (ii) if a trademark is well known in both Parties;as indicating the goods or services of the proprietor of that trademark.

Note: The protection of a well-known trademark shall also extend, subject to the laws of each Party, to goods or services which are not similar to those goods or services which are covered by the well-known trademark.

2. Each Party shall ensure that an applicant may file a request to the competent authority that its application for registration of a trademark be examined in preference to other applications, subject to reasonable grounds and procedural requirements. Where such a request has been filed, the competent authority shall take the request into consideration and endeavour to examine the application in preference to other applications, where appropriate.

Article 107 Geographical Indications

Each Party shall ensure protection of geographical indications in accordance with its laws and regulations and in conformity with the TRIPS Agreement.

Article 108 Unfair Competition

Each Party shall provide for protection against acts of unfair competition in accordance with Article 10 *bis* of the Paris Convention for the Protection of Industrial Property (1967).

Article 109
Security Exceptions

For the purposes of this Chapter, Article 73 of the TRIPS Agreement is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Chapter 10 Government Procurement

Article 110 Procurement Principle

Recognising the importance of government procurement in furthering the expansion of production and trade so as to promote growth and employment, each Party shall ensure transparency of the measures regarding government procurement in accordance with its national laws and regulations.

Article 111 Non-Discrimination

With respect to any measure regarding government procurement, each Party shall provide to the goods, services and suppliers of the other Party treatment no less favourable than that it accords to non-Party's goods, services and suppliers in accordance with its laws and regulations.

Article 112 Exchange of Information

1. The Parties shall at the national level, subject to their respective laws and regulations, exchange information, to the extent possible in the English language and in a timely manner, on their respective laws and regulations, policies and practices on government procurement, as well as on any reforms to their existing government procurement regimes.

2. Each Party shall endeavour to designate a contact point for the exchange of information and for providing information to the other Party.

Article 113 Further Negotiations

The Parties shall enter into negotiations to review this Chapter with a view to achieving a comprehensive Chapter on Government Procurement including the provisions of challenge procedures, when India expresses its intention to become a Party to the Agreement on Government Procurement in the Annex 4 to the WTO Agreement (hereinafter referred to as "the GPA").

Note: If the GPA is amended or is superseded by another agreement, “the GPA”, for the purposes of this Chapter, shall refer to the GPA as amended or such other agreement.

Article 114
Negotiations on Non-Discrimination

In the event that, after the entry into force of this Agreement, a Party offers a non-Party any advantageous treatment concerning the measures regarding government procurement, including access to its government procurement market, the former Party shall, upon the request of the other Party, afford adequate opportunity to enter into negotiation with the other Party with a view to extending such advantageous treatment to the other Party on a reciprocal basis.

Article 115
Exceptions

1. The provisions of this Chapter shall not be applicable to:
 - (a) with respect to India, state governments and their entities and local governments; and
 - (b) with respect to Japan, local governments.

2. Nothing in this Chapter shall be construed to prevent any Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition, or war materials, or to procurement indispensable for national security or for national defence purposes.

Chapter 11 Competition

Article 116 Anticompetitive Activities

Each Party shall, in accordance with its laws and regulations, take measures which it considers appropriate against anticompetitive activities, in order to facilitate trade and investment flows between the Parties and the efficient functioning of its market.

Article 117 Definitions

For the purposes of this Chapter, the term “competition laws and regulations” means:

- (a) for India, the Competition Act, 2002, No. 12 of 2003, as amended by the Competition (Amendment) Act, 2007, and its implementing regulations as well as any amendment thereto; and
- (b) for Japan, the Law Concerning Prohibition of Private Monopoly and Maintenance of Fair Trade (Law No. 54 of 1947) and its implementing regulations as well as any amendment thereto.

Article 118 Cooperation on Controlling Anticompetitive Activities

The Parties shall, in accordance with their respective laws and regulations, endeavour to cooperate in the field of controlling anticompetitive activities subject to their respective available resources.

Article 119 Non-Discrimination

Each Party shall apply its competition laws and regulations in a manner which does not discriminate between persons in like circumstances on the basis of their nationality.

Article 120
Procedural Fairness

Each Party shall implement administrative and judicial procedures in a fair manner to control anticompetitive activities, pursuant to its relevant laws and regulations.

Article 121
Transparency

Each Party shall promote transparency of the implementation of its competition laws and regulations and its competition policy.

Article 122
Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter.

Chapter 12
Improvement of Business Environment

Article 123
Basic Principles

1. With a view to promoting trade and investment between the Parties, each Party shall, in accordance with its laws and regulations, take appropriate measures to further improve the business environment for the enterprises of the other Party conducting their business activities in its Area.
2. The Parties shall, in accordance with their respective laws and regulations, promote cooperation to further improve the business environment in their respective Areas.

Article 124
Sub-Committee on Improvement of Business Environment

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Improvement of Business Environment (hereinafter referred to in this Chapter as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
 - (a) supervising the activities of each Consultative Group established in accordance with Article 125;
 - (b) addressing and resolving issues that the Sub-Committee considers appropriate taking into account, as necessary, the findings reported by each Consultative Group and each Liaison Office designated in accordance with Article 126;
 - (c) reporting the findings and making recommendations to the Parties including the measures to be taken by the Parties, regarding such functions as referred to in subparagraphs (a) and (b) and relevant issues. Such recommendations shall be taken into consideration by the Parties;
 - (d) where appropriate, reviewing the measures taken by the Parties in relation to the recommendations referred to in subparagraph (c);
 - (e) making available to those concerned, in an appropriate manner, the recommendations referred to in subparagraph (c) and the results of the

review referred to in subparagraph (d), to the extent allowed by the respective laws and regulations of the Parties; and

- (f) reporting the findings and recommendations referred to in subparagraph (c) and other findings in relation to the implementation and operation of this Chapter to the Joint Committee as fully and expeditiously as possible.

3. The Sub-Committee shall be composed of representatives of the Governments of the Parties. The Sub-Committee may, by mutual consent of the Parties, invite representatives of local governments of the Parties and invite representatives of other relevant entities including those from the private sector with the necessary expertise relevant to the issues to be addressed.

4. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

5. The Sub-Committee shall cooperate with other relevant Sub-Committees in an appropriate manner with a view to avoiding unnecessary duplication of works with those of other relevant Sub-Committees.

6. The other details of the Sub-Committee shall be set forth in the Implementing Agreement.

Article 125 Consultative Group

1. Each Party shall establish a Consultative Group as a subsidiary body of the Sub-Committee.

2. The composition, functions, and frequency of meetings of the Consultative Groups shall be set forth in the Implementing Agreement.

Article 126 Liaison Office

1. For the purposes of this Chapter, each Party shall designate and maintain a Liaison Office.

2. The functions and other details of the Liaison Offices shall be set forth in the Implementing Agreement.

Article 127
Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter.

Chapter 13 Cooperation

Article 128 Basic Principle and Objectives

1. The Parties shall promote cooperation for their mutual benefits in order to liberalise and facilitate trade and investment between the Parties, to strengthen wide-ranging relations between the Parties and to promote the well-being of the peoples of the Parties. For this purpose, the Parties shall, where necessary and appropriate, encourage and facilitate cooperation between their relevant entities.
2. The main objectives of this Chapter include:
 - (a) liberalisation and facilitation of investment and trade between the Parties through cooperation in the mutually identified fields;
 - (b) strengthening economic competitiveness of the Parties;
 - (c) ensuring long-term sustainable development of the Parties;
 - (d) promoting the Parties' human resource development and capacity building; and
 - (e) improving overall well-being of the peoples of the Parties.

Article 129 Fields of Cooperation

The fields of cooperation under this Chapter shall include:

- (a) environment;
- (b) trade and investment promotion;
- (c) infrastructure;
- (d) information and communications technology;
- (e) science and technology;
- (f) energy;
- (g) tourism;

- (h) textiles;
- (i) small and medium enterprises;
- (j) health;
- (k) entertainment and information;
- (l) metallurgy; and
- (m) other fields to be mutually agreed upon by the Parties.

Article 130 Scope and Forms of Cooperation

The scope and forms of cooperation under each identified field mutually agreed to by the Parties as referred to in Article 129 may be set forth in the Implementing Agreement.

Article 131 Implementation and Costs

1. The Parties shall, as soon as possible after the entry into force of this Agreement, initiate and promote discussions between their relevant implementing entities with a view to exploring potential cooperation activities in the respective fields referred to in Article 129. The Parties shall respect the established consultation mechanisms between them to ensure effective and efficient implementation of cooperation under this Chapter.
2. Cooperation under this Chapter may be implemented by the relevant entities through separate work plans, arrangements or any other means as deemed appropriate, to be drawn up on mutual consultation in due course. The Parties shall provide each other with the list of their relevant entities to be involved in the implementation of cooperation in the respective fields referred to in Article 129.
3. For the purposes of coordinating cooperation activities under this Chapter and promoting discussions referred to in paragraph 1, a Sub-Committee on Cooperation may be established pursuant to Article 14. The Sub-Committee may hold meetings at such frequency as mutually agreed upon by the Parties.
4. Cooperation in various fields need not be limited in scope and forms to those mentioned in Article 130.

5. The implementation of cooperation under this Chapter shall be subject to the availability of funds and the applicable laws and regulations of each Party.

6. Expenses incurred in the implementation of cooperation activities under this Chapter shall be borne in an equitable manner to be mutually agreed upon by the Parties.

Article 132
Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter.

Chapter 14 Dispute Settlement

Article 133 Scope

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of disputes between the Parties concerning the interpretation or application of this Agreement.
2. Nothing in this Chapter shall prejudice any right of the Parties to have recourse to dispute settlement procedures available under the WTO Agreement.
3. Notwithstanding paragraph 2, once the establishment of an arbitral tribunal under this Chapter or a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes in Annex 2 to the WTO Agreement is requested with respect to a particular dispute, the arbitral tribunal or panel selected shall be used to the exclusion of any other procedure for that particular dispute.

Article 134 Consultations

1. Either Party may request in writing to the other Party for consultations concerning any matter on the interpretation or application of this Agreement.
2. When a Party requests consultations pursuant to paragraph 1, the other Party shall reply to the request and enter into consultations in good faith within 30 days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution of the matter. In cases of urgency, including those concerning perishable goods, the other Party shall enter into consultations within 15 days after the date of receipt of the request.

Article 135 Good Offices, Conciliation or Mediation

1. Good offices, conciliation or mediation may be requested at any time by either Party. They may begin at any time by agreement of the Parties, and be terminated at any time upon the request of either Party.
2. If the Parties agree, good offices, conciliation or mediation may continue while procedures of the arbitral tribunal provided for in this Chapter are in progress.

Article 136
Establishment of Arbitral Tribunals

1. The complaining Party that requested consultations under Article 134 may request in writing the establishment of an arbitral tribunal to the Party complained against:

- (a) if the Party complained against does not enter into such consultations within 30 days, or within 15 days in cases of urgency including those concerning perishable goods, after the date of receipt of the request for such consultations; or
- (b) if the Parties fail to resolve the dispute through such consultations within 60 days, or within 30 days in cases of urgency including those concerning perishable goods, after the date of receipt of the request for such consultations,

provided that the complaining Party considers that any benefit accruing to it directly or indirectly under this Agreement is being nullified or impaired as a result of the failure of the Party complained against to carry out its obligations under this Agreement, or as a result of the application by the Party complained against of measures which are in conflict with its obligations under this Agreement.

2. Any request for the establishment of an arbitral tribunal pursuant to this Article shall identify:

- (a) the factual basis for the complaint; and
- (b) the legal basis of the complaint including the provisions of this Agreement alleged to have been breached.

3. Each Party shall, within 30 days after the date of receipt of the request for the establishment of an arbitral tribunal, appoint one arbitrator who may be its national and propose up to three candidates to serve as the third arbitrator who shall be the chair of the arbitral tribunal. The third arbitrator shall not be a national of either Party, nor have his or her usual place of residence in either Party, nor be employed by either Party, nor have dealt with the dispute in any capacity.

4. The Parties shall agree on and appoint the third arbitrator within 45 days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed pursuant to paragraph 3.

5. If a Party has not appointed an arbitrator pursuant to paragraph 3 or if the Parties fail to agree on and appoint the third arbitrator pursuant to paragraph 4, the arbitrator or arbitrators not yet appointed shall be chosen within seven days by lot-drawing from the candidates proposed pursuant to paragraph 3.

6. The date of the establishment of an arbitral tribunal shall be the date on which the chair is appointed.

7. An arbitral tribunal should be composed of arbitrators with relevant technical or legal expertise.

Article 137 Functions of Arbitral Tribunals

1. The arbitral tribunal established pursuant to Article 136:
 - (a) should consult with the Parties as appropriate and provide adequate opportunities for the development of a mutually satisfactory solution;
 - (b) shall make its award in accordance with this Agreement and applicable rules of international law;
 - (c) shall set out in its award, its findings of law and fact, together with the reasons therefor; and
 - (d) may, apart from giving its findings, include in its award suggested implementation options for the Parties to consider in conjunction with Article 140.
2. The arbitral tribunal may seek, from the Parties, such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the arbitral tribunal for such information as the arbitral tribunal considers necessary and appropriate.
3. With respect to factual issues concerning a scientific or other technical matter raised by a Party, the arbitral tribunal may request information or advisory reports in writing from experts. The arbitral tribunal may, at the request of a Party or on its own initiative, select, in consultation with the Parties, no fewer than two scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings and provide information or advice upon request by the arbitral tribunal, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award.
4. Any information or advice obtained by the arbitral tribunal pursuant to paragraph 3 shall be made available to the Parties. Each Party may make written submissions on the handling of such information or advice by the arbitral tribunal.

Article 138
Proceedings of Arbitral Tribunals

1. The arbitral tribunal shall meet in closed session.
2. The deliberations of the arbitral tribunal and the documents submitted to it shall be kept confidential.
3. Notwithstanding paragraph 2, either Party may make public statements as to its views regarding the dispute, but shall treat as confidential, information and written submissions submitted by the other Party to the arbitral tribunal which that other Party has designated as confidential. Where a Party has provided information or written submissions designated as confidential, that Party shall, upon request of the other Party, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.
4. The Parties shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings. Any information or written submissions submitted by a Party to the arbitral tribunal, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other Party.
5. The award of the arbitral tribunal shall be drafted without the presence of the Parties, and in the light of the information provided and the statements made.
6. The arbitral tribunal shall, within 120 days, or within 60 days in cases of urgency including those concerning perishable goods, after the date of its establishment, submit to the Parties its draft award, including both the descriptive part and its findings and conclusions, for the purposes of enabling the Parties to review precise aspects of the draft award. When the arbitral tribunal considers that it cannot submit its draft award within the aforementioned 120 days or 60 days period, it may extend that period with the consent of the Parties. A Party may submit comments in writing to the arbitral tribunal on the draft award within 15 days after the date of submission of the draft award.
7. The arbitral tribunal shall issue its award, within 30 days after the date of submission of the draft award.
8. The arbitral tribunal shall attempt to make its decisions, including its award, by consensus. Failing such consensus, it may make its decisions, including its award, by majority vote. In case of majority vote, opinions expressed by individual arbitrators shall be anonymous.
9. The award of the arbitral tribunal shall be final and binding on the Parties.

Article 139
Termination of Proceedings

1. The Parties may agree to terminate the proceedings of the arbitral tribunal at any time before the issuance of the award to the Parties.
2. When the Parties jointly notify the chair of the arbitral tribunal of the agreement under paragraph 1, the chair shall terminate the proceedings of the arbitral tribunal.

Article 140
Implementation of Award

1. The Party complained against shall promptly comply with the award of the arbitral tribunal issued pursuant to Article 138.
2. If the prompt compliance with the award is impracticable, the Party complained against shall, within 20 days after the date of issuance of the award, notify the complaining Party of the period of time required for implementing the award. If the complaining Party considers that the period of time notified is unacceptable, it may refer the matter to an arbitral tribunal which then shall determine the reasonable implementation period.
3. If the Party complained against considers it impracticable to comply with the award within the implementation period as determined pursuant to paragraph 2, the Party complained against shall, no later than the expiry of that implementation period, enter into consultations with the complaining Party, with a view to developing mutually satisfactory compensation. If no satisfactory compensation has been agreed within 30 days after the date of expiry of that implementation period, the complaining Party may notify the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement.
4. If the complaining Party considers that the Party complained against has failed to comply with the award within the implementation period as determined pursuant to paragraph 2, it may refer the matter to an arbitral tribunal.
5. If the arbitral tribunal to which the matter is referred pursuant to paragraph 4 confirms that the Party complained against has failed to comply with the award within the implementation period as determined pursuant to paragraph 2, the complaining Party may, within 30 days after the date of such confirmation by the arbitral tribunal, notify the Party complained against that it intends to suspend the application to the Party complained against of concessions or other obligations under this Agreement.
6. The suspension of the application of concessions or other obligations under paragraphs 3 and 5 may only be implemented at least 30 days after the date of the notification in accordance with those paragraphs. Such suspension shall:

- (a) not be effected if, in respect of the dispute to which the suspension relates, consultations or proceedings before the arbitral tribunal are in progress;
- (b) be temporary, and be discontinued when the Parties reach a mutually satisfactory resolution or where compliance with the original award is effected;
- (c) be restricted to the same level of nullification or impairment that is attributable to the failure to comply with the original award; and
- (d) be restricted to the same sector or sectors to which the nullification or impairment relates, unless it is not practicable or effective to suspend the application of concessions or obligations in such sector or sectors.

7. If the Party complained against considers that the requirements for the suspension of the application to it of concessions or other obligations under this Agreement by the complaining Party set out in paragraph 3, 5 or 6 have not been met, it may request consultations with the complaining Party. The complaining Party shall enter into consultations within 10 days after the date of receipt of the request. If the Parties fail to resolve the matter within 30 days after the date of receipt of the request for consultations pursuant to this paragraph, the Party complained against may refer the matter to an arbitral tribunal.

8. The arbitral tribunal that is established for the purposes of this Article shall, wherever possible, have, as its arbitrators, the arbitrators of the original arbitral tribunal. If this is not possible, then the arbitrators to the arbitral tribunal that is established for the purposes of this Article shall be appointed pursuant to paragraphs 3 through 5 of Article 136.

9. Unless the Parties agree to a different time period, the arbitral tribunal established under this Article shall issue its award within 60 days after the date when the matter is referred to it. Such award shall be binding on the Parties.

Article 141 Expenses

1. Unless otherwise agreed by the Parties, the expenses of the arbitral tribunal other than those referred to in paragraph 2, shall be borne by the Parties in equal shares.

2. Each Party shall bear the expenses of its representation in the proceedings of the arbitral tribunal.

Article 142
Language

All proceedings of the arbitral tribunal and all documents and information submitted to the arbitral tribunal shall be in the English language.

Chapter 15
Final Provisions

Article 143
Table of Contents and Headings

The table of contents and headings of the Chapters and Articles of this Agreement are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

Article 144
Annexes and Notes

The Annexes and Notes to this Agreement shall form an integral part of this Agreement.

Article 145
Amendment

1. This Agreement may be amended by agreement between the Parties.
2. Such amendment shall be approved by the Parties in accordance with their respective legal procedures, and shall enter into force on the date to be agreed upon by the Parties.
3. Notwithstanding paragraph 2, amendments relating only to the following may be made by diplomatic notes exchanged between the Governments of the Parties:
 - (a) Annex 1, provided that the amendments to the Schedule of a Party are made in accordance with the amendment of the Harmonized System, and include no change on the rates of customs duty to be applied to the originating goods of the other Party in accordance with Annex 1; or
 - (b) Annex 2.

Article 146
Entry into Force

This Agreement shall enter into force on the first day of the second month following the month in which the Governments of the Parties exchange diplomatic notes informing each other that their respective legal procedures necessary for entry into

force of this Agreement have been completed. It shall remain in force unless terminated as provided for in Article 147.

Article 147
Termination

Either Party may terminate this Agreement by giving one year's advance notice in writing to the other Party.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Tokyo on this sixteenth day of February in the year 2011 in duplicate in the English language.

For the Republic of India:

For Japan:

ANAND SHARMA

SEIJI MAEHARA

Annex 1
Referred to in Chapter 2

Schedules in relation to Article 19

Part 1
General Notes

1. For the purposes of Article 19, the following categories indicated in Column 4 in each Party's Schedule in Part 2 and Part 3 shall be applied:

- (a) Customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated, as from the date of entry into force of this Agreement;
- (b) Customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments from the Base Rate to free;
- (c) Customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments from the Base Rate to free;
- (d) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual instalments from the Base Rate to free;
- (e) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments from the Base Rate to free;
- (f) Customs duties on originating goods classified under the tariff lines indicated with "Pa" and "Pb" shall be reduced in accordance with the terms and conditions set out in the respective Notes indicated in the Schedule of India in Part 2; and
- (g) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties.

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the

fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in tariff item number 84082020 and 87084000 of the Schedule of India in Part 2, and in HS 0703.10, 7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Part 3.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2007.

4. For the purposes of this Annex, Base Rate shall be the rate specified in Column 3 in each Party's Schedule in Part 2 and Part 3. The rate indicated in Column 3 of the Schedule of India in Part 2 is made based on the most-favoured-nation applied rate on April 1, 2007 of India.

5. For the purposes of implementing equal annual instalments, the following shall apply:

- (a) Base Rate is only the starting point of equal annual instalments of elimination or reduction of customs duties;
- (b) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (c) The subsequent annual reductions shall take place on the first day of each following year.

6. (a) For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

- (b) Notwithstanding subparagraph (a), in the case of customs duties on originating goods classified in tariff item number 84082020 and 87084000 of the Schedule of India in Part 2, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.

Part 2
Schedule of India

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0101	Live horses, asses, mules and hinnies.		
010110	Pure-bred breeding animals		
01011010	Horses	30	B10
01011020	Asses	30	B10
01011090	Other	30	B10
010190	Other		
01019010	Horses for polo	30	B10
01019020	Asses, mules and hinnies as livestock	30	B10
01019090	Other	30	B10
0102	Live bovine animals.		
010210	Pure-bred breeding animals		
01021010	Bulls, adult	30	B10
01021020	Cows, adult	30	B10
01021030	Buffaloes, adult and calves	30	B10
01021090	Other	30	B10
010290	Other		
01029010	Bulls adult	30	B10
01029020	Buffaloes, adult and calves	30	B10
01029090	Other	30	B10
0103	Live swine.		
010310	Pure-bred breeding animals		
01031000	Pure-bred breeding animals	30	B10
	Other:		
010391	Weighing less than 50 kg		
01039100	Weighing less than 50 kg	30	B10
010392	Weighing 50 kg or more		
01039200	Weighing 50 kg or more	30	B10
0104	Live sheep and goats.		
010410	Sheep		
01041010	Sheep including lamb for breeding purpose	30	B10
01041090	Other	30	B10
010420	Goats		
01042000	Goats	30	B10
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Weighing not more than 185 g:		
010511	Fowls of the species <i>Gallus domesticus</i>		
01051100	Fowls of the species <i>Gallus domesticus</i>		X
010512	Turkeys		
01051200	Turkeys		X
010519	Other		
01051900	Other		X
	Other:		
010594	Fowls of the species <i>Gallus domesticus</i>		
01059400	Fowls of the species <i>Gallus domesticus</i>		X
010599	Other		
01059900	Other		X
0106	Other live animals.		
	Mammals:		
010611	Primates		
01061100	Primates	30	B10
010612	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)		
01061200	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	30	B10
010619	Other		
01061900	Other	30	B10
010620	Reptiles (including snakes and turtles)		
01062000	Reptiles (including snakes and turtles)	30	B10
	Birds:		
010631	Birds of prey		
01063100	Birds of prey	30	B10
010632	Psittaciformes (including parrots, parakeets, macaws and cockatoos)		
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	30	B10
010639	Other		
01063900	Other	30	B10
010690	Other		
01069010	Bees and other insects not elsewhere included or specified	30	B10
01069020	Pureline stock	30	B10
01069090	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0201	Meat of bovine animals, fresh or chilled.		
020110	Carcasses and half-carcasses		
02011000	Carcasses and half carcasses	30	B10
020120	Other cuts with bone in		
02012000	Other cuts with bone in	30	B10
020130	Boneless		
02013000	Boneless	30	B10
0202	Meat of bovine animals, frozen.		
020210	Carcasses and half-carcasses		
02021000	Carcasses and half carcasses	30	B10
020220	Other cuts with bone in		
02022000	Other cuts with bone in	30	B10
020230	Boneless		
02023000	Boneless	30	B10
0203	Meat of swine, fresh, chilled or frozen.		
	Fresh or chilled:		
020311	Carcasses and half-carcasses		
02031100	Carcasses and half-carcasses	30	B10
020312	Hams, shoulders and cuts thereof, with bone in		
02031200	Hams, shoulders and cuts thereof, with bone in	30	B10
020319	Other		
02031900	Other	30	B10
	Frozen:		
020321	Carcasses and half-carcasses		
02032100	Carcasses and half carcasses	30	B10
020322	Hams, shoulders and cuts thereof, with bone in		
02032200	Hams, shoulders and cuts thereof, with bone in	30	B10
020329	Other		
02032900	Other	30	B10
0204	Meat of sheep or goats, fresh, chilled or frozen.		
020410	Carcasses and half-carcasses of lamb, fresh or chilled		
02041000	Carcasses and half carcasses of lamb, fresh or chilled	30	B10
	Other meat of sheep, fresh or chilled:		
020421	Carcasses and half-carcasses		
02042100	Carcasses and half-carcasses	30	B10
020422	Other cuts with bone in		
02042200	Other cuts with bone in	30	B10
020423	Boneless		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
02042300	Boneless	30	B10
020430	Carcasses and half-carcasses of lamb, frozen		
02043000	Carcasses and half-carcasses of lamb, frozen	30	B10
	Other meat of sheep, frozen:		
020441	Carcasses and half-carcasses		
02044100	Carcasses and half carcasses	30	B10
020442	Other cuts with bone in		
02044200	Other cuts with bone in	30	B10
020443	Boneless		
02044300	Boneless	30	B10
020450	Meat of goats		
02045000	Meat of Goats	30	B10
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		
02050000	Meat of Horses, asses, mules or hinnies, fresh, chilled or frozen	30	B10
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
020610	Of bovine animals, fresh or chilled		
02061000	Of bovine animals fresh or chilled	30	B10
	Of bovine animals, frozen:		
020621	Tongues		
02062100	Tongues	30	B10
020622	Livers		
02062200	Livers	30	B10
020629	Other		
02062900	Other	30	B10
020630	Of swine, fresh or chilled		
02063000	Of swine, fresh or chilled	30	B10
	Of swine, frozen:		
020641	Livers		
02064100	Livers	30	B10
020649	Other		
02064900	Other	30	B10
020680	Other, fresh or chilled		
02068010	Of sheep or goats	30	B10
02068090	Other	30	B10
020690	Other, frozen		
02069010	Of sheep or goats	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
02069090	Other	30	B10
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
	Of fowls of the species <i>Gallus domesticus</i> :		
020711	Not cut in pieces, fresh or chilled		
02071100	Not cut in pieces , fresh or chilled		X
020712	Not cut in pieces, frozen		
02071200	Not cut in pieces, frozen		X
020713	Cuts and offal, fresh or chilled		
02071300	Cuts and offal, fresh or chilled		X
020714	Cuts and offal, frozen		
02071400	Cuts and offal, frozen		X
	Of turkeys:		
020724	Not cut in pieces, fresh or chilled		
02072400	Not cut in pieces , fresh or chilled	30	B10
020725	Not cut in pieces, frozen		
02072500	Not cut in pieces, frozen	30	B10
020726	Cuts and offal, fresh or chilled		
02072600	Cuts and offal, fresh or chilled	30	B10
020727	Cuts and offal, frozen		
02072700	Cuts and offal, frozen	30	B10
	Of ducks, geese or guinea fowls:		
020732	Not cut in pieces, fresh or chilled		
02073200	Not cut in pieces , fresh or chilled	30	B10
020733	Not cut in pieces, frozen		
02073300	Not cut in pieces, frozen	30	B10
020734	Fatty livers, fresh or chilled		
02073400	Fatty livers, fresh or chilled		X
020735	Other, fresh or chilled		
02073500	Other, fresh or chilled	30	B10
020736	Other, frozen		
02073600	Other, frozen	30	B10
0208	Other meat and edible meat offal, fresh, chilled or frozen.		
020810	Of rabbits or hares		
02081000	Of rabbits or hares	30	B10
020830	Of primates		
02083000	Of primates	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
020840	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		
02084000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	B10
020850	Of reptiles (including snakes and turtles)		
02085000	Of reptiles (including snakes and turtles)	30	B10
020890	Other		
02089010	Of wild animals	30	B10
02089090	Other	30	B10
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
02090000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		X
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. Meat of swine:		
021011	Hams, shoulders and cuts thereof, with bone in		
02101100	Hams, shoulders and cuts thereof, with bone in	30	B10
021012	Bellies (streaky) and cuts thereof		
02101200	Bellies (streaky) and cuts thereof	30	B10
021019	Other		
02101900	Other	30	B10
021020	Meat of bovine animals		
02102000	Meat of bovine animals	30	B10
	Other, including edible flours and meals of meat or meat offal:		
021091	Of primates		
02109100	Of primates	30	B10
021092	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		
02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	30	B10
021093	Of reptiles (including snakes and turtles)		
02109300	Of reptiles (including snakes and turtles)	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
021099	Other		
02109900	Other	30	B10
0301	Live fish.		
030110	Ornamental fish		
03011000	Ornamental fish	30	B10
	Other live Fish:		
030191	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>)		
03019100	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	B10
030192	Eels (<i>Anguilla spp.</i>)		
03019200	Eels (<i>Anguilla spp.</i>)	30	B10
030193	Carp		
03019300	Carp	30	B10
030194	Bluefin tunas (<i>Thunnus thynnus</i>)		
03019400	Bluefin tunas (<i>Thunnus thynnus</i>)	30	B10
030195	Southern bluefin tunas (<i>Thunnus maccoyii</i>)		
03019500	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	B10
030199	Other		
03019900	Other	30	B10
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
	Salmonidae, excluding livers and roes:		
030211	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>)		
03021100	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>)		X
030212	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>)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03021200	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>)	30	B10
030219	Other		
03021900	Other	30	B10
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
030221	Halibut (<i>Reinhardtius hippoglossoides</i>, <i>Hippoglossus hippoglossus</i>, <i>Hippoglossus stenolepis</i>)		
03022100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30	B10
030222	Plaice (<i>Pleuronectes platessa</i>)		
03022200	Plaice (<i>Pleuronectes platessa</i>)	30	B10
030223	Sole (<i>Solea spp.</i>)		
03022300	Sole (<i>Solea spp.</i>)		X
030229	Other		
03022900	Other	30	B10
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
030231	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		
03023100	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
030232	Yellowfin tunas (<i>Thunnus albacares</i>)		
03023200	Yellowfin tunas (<i>Thunnus albacares</i>)		X
030233	Skipjack or stripe-bellied bonito		
03023300	Skipjack or stripe-bellied bonito		X
030234	Bigeye tunas (<i>Thunnus obesus</i>)		
03023400	Bigeye tunas (<i>Thunnus obesus</i>)	30	B10
030235	Bluefin tunas (<i>Thunnus thynnus</i>)		
03023500	Bluefin tunas (<i>Thunnus thynnus</i>)	30	B10
030236	Southern bluefin tunas (<i>Thunnus maccoyii</i>)		
03023600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	B10
030239	Other		
03023900	Other	30	B10
030240	Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>), excluding livers and roes		
03024000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
030250	Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>), excluding livers and roes		
03025000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes Other fish, excluding livers and roes:		X
030261	Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)		
03026100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)		X
030262	Haddock (<i>Melanogrammus aeglefinus</i>)		
03026200	Haddock (<i>Melanogrammus aeglefinus</i>)		X
030263	Coalfish (<i>Pollachius virens</i>)		
03026300	Coalfish (<i>Pollachius virens</i>)	30	B10
030264	Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>)		
03026400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
030265	Dogfish and other sharks		
03026500	Dogfish and other sharks		X
030266	Eels (<i>Anguilla spp.</i>)		
03026600	Eels (<i>Anguilla spp.</i>)	30	B10
030267	Swordfish (<i>Xiphias gladius</i>)		
03026700	Swordfish (<i>Xiphias gladius</i>)		X
030268	Toothfish (<i>Dissostichus spp.</i>)		
03026800	Toothfish(<i>Dissostichus spp.</i>)		X
030269	Other		
03026910	Hilsa		X
03026920	Dara		X
03026930	Pomfret		X
03026990	Other		X
030270	Livers and roes		
03027000	Livers and roes	30	B10
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
	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>), excluding livers and roes:		
030311	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03031100	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	30	B10
030319	Other		
03031900	Other	30	B10
	Other salmonidae, excluding livers and roes:		
030321	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>)		
03032100	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>)		X
030322	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
03032200	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	B10
030329	Other		
03032900	Other	30	B10
	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
030331	Halibut (<i>Reinhardtius hippoglossoides</i>, <i>Hippoglossus hippoglossus</i>, <i>Hippoglossus stenolepis</i>)		
03033100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	30	B10
030332	Plaice (<i>Pleuronectes platessa</i>)		
03033200	Plaice (<i>Pleuronectes platessa</i>)		X
030333	Sole (<i>Solea spp.</i>)		
03033300	Sole (<i>Solea spp.</i>)	30	B10
030339	Other		
03033900	Other		X
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
030341	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		
03034100	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
030342	Yellowfin tunas (<i>Thunnus albacares</i>)		
03034200	Yellowfin tunas (<i>Thunnus albacares</i>)		X
030343	Skipjack or stripe-bellied bonito		
03034300	Skipjack or stripe-bellied bonito	30	B10
030344	Bigeye tunas (<i>Thunnus obesus</i>)		
03034400	Bigeye tunas (<i>Thunnus obesus</i>)	30	B10
030345	Bluefin tunas (<i>Thunnus thynnus</i>)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03034500	Bluefin tunas (<i>Thunnus thynnus</i>)	30	B10
030346	Southern bluefin tunas (<i>Thunnus maccoyii</i>)		
03034600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	30	B10
030349	Other		
03034900	Other	30	B10
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
030351	Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)		
03035100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	B10
030352	Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>)		
03035200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	B10
	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes:		
030361	Swordfish (<i>Xiphias gladius</i>)		
03036100	Swordfish (<i>Xiphias gladius</i>)		X
030362	Toothfish (<i>Dissostichus spp.</i>)		
03036200	Toothfish (<i>Dissostichus spp.</i>)		X
	Other fish, excluding livers and roes:		
030371	Sardines (<i>Sardina pilchardus</i>, <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)		
03037100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)		X
030372	Haddock (<i>Melanogrammus aeglefinus</i>)		
03037200	Haddock (<i>Melanogrammus aeglefinus</i>)	30	B10
030373	Coalfish (<i>Pollachius virens</i>)		
03037300	Coalfish (<i>Pollachius virens</i>)	30	B10
030374	Mackerel (<i>Scomber scombrus</i>, <i>Scomber australasicus</i>, <i>Scomber japonicus</i>)		
03037400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
030375	Dogfish and other sharks		
03037500	Dogfish and other sharks	30	B10
030376	Eels (<i>Anguilla spp.</i>)		
03037600	Eels (<i>Anguilla spp.</i>)	30	B10
030377	Sea bass (<i>Dicentrarchus labrax</i>, <i>Dicentrarchus punctatus</i>)		
03037700	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	30	B10
030378	Hake (<i>Merluccius spp.</i>, <i>Urophycis spp.</i>)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03037800	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	30	B10
030379	Other		
03037910	Hilsa		X
03037920	Dara		X
03037930	Ribbon fish		X
03037940	Seer		X
03037950	Pomfret (white or silver or black)		X
03037960	Ghole		X
03037970	Threadfin		X
03037980	Croacker, Grouper, Hounder		X
	Other:		
03037991	Edible fishmaws of wildlife		X
03037992	Edible sharkfins of wild life		X
03037999	Other		X
030380	Livers and roes		
03038010	Egg or egg yolk of fish including shrimps	30	B10
03038090	Other	30	B10
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	Fresh or chilled:		
030411	Swordfish (<i>Xiphias gladius</i>)		
03041100	Swordfish(<i>Xiphias gladius</i>)		X
030412	Toothfish (<i>Dissostichus spp.</i>)		
03041200	Toothfish(<i>Dissostichus spp.</i>)		X
030419	Other		
03041900	Other		X
	Frozen fillets:		
030421	Swordfish (<i>Xiphias gladius</i>)		
03042100	Swordfish(<i>Xiphias gladius</i>)		X
030422	Toothfish (<i>Dissostichus spp.</i>)		
03042200	Toothfish(<i>Dissostichus spp.</i>)		X
030429	Other		
03042910	Hilsa		X
03042920	Shark		X
03042930	Seer		X
03042940	Tuna		X
03042950	Cuttlefish		X
03042990	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
030491	Swordfish (<i>Xiphias gladius</i>)		
03049100	Swordfish(<i>Xiphias gladius</i>)		X
030492	Toothfish (<i>Dissostichus spp.</i>)		
03049200	Toothfish(<i>Dissostichus spp.</i>)		X
030499	Other		
03049900	Other		X
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
030510	Flours, meals and pellets of fish, fit for human consumption		
03051000	Flours, meals and pellets of fish, fit for human consumption		X
030520	Livers and roes of fish, dried, smoked, salted or in brine		
03052000	Livers and roes of fish, dried, smoked, salted or in brine	30	B10
030530	Fish fillets, dried, salted or in brine, but not smoked		
03053000	Fish fillets, dried, salted or in brine, but not smoked		X
	Smoked fish, including fillets:		
030541	Pacific salmon (<i>Oncorhynchus nerka</i>, <i>Oncorhynchus gorbuscha</i>, <i>Oncorhynchus keta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
03054100	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>)	30	B10
030542	Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)		
03054200	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	B10
030549	Other		
03054900	Other	30	B10
	Dried fish, whether or not salted but not smoked:		
030551	Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>)		
03055100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	B10
030559	Other		
03055910	Mumbai duck	30	B10
03055920	Seer without head	30	B10
03055930	Sprats	30	B10
03055990	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Fish, salted but not dried or smoked and fish in brine:		
030561	Herrings (<i>Clupea harengus</i>, <i>Clupea pallasii</i>)		
03056100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	B10
030562	Cod (<i>Gadus morhua</i>, <i>Gadus ogac</i>, <i>Gadus macrocephalus</i>)		
03056200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	B10
030563	Anchovies (<i>Engraulis spp.</i>)		
03056300	Anchovies (<i>Engraulis spp.</i>)		X
030569	Other		
03056910	Mumbai duck	30	B10
03056920	Seer without head	30	B10
03056930	Sprats	30	B10
03056990	Other	30	B10
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
	Frozen:		
030611	Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>)		
03061100	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	30	B10
030612	Lobsters (<i>Homarus spp.</i>)		
03061210	whole,cooked	30	B10
03061290	Other	30	B10
030613	Shrimps and prawns		
	Shrimps (scampi)-macrobactium:		
03061311	AFD Shrimp		X
03061319	Other		X
03061320	Prawns		X
030614	Crabs		
03061400	Crabs		X
030619	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	B10
	Not frozen:		
030621	Rock lobster and other sea crawfish (<i>Palinurus spp.</i>, <i>Panulirus spp.</i>, <i>Jasus spp.</i>)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03062100	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		X
030622	Lobsters (<i>Homarus spp.</i>)		
03062200	Lobsters (<i>Homarus spp.</i>)		X
030623	Shrimps and prawns		
03062310	Powdered		X
03062390	Other		X
030624	Crabs		
03062400	Crabs		X
030629	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03062900	Other, including flours, meals and pellets, of crustaceans, fit for human consumption	30	B10
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
030710	Oysters		
03071000	Oysters	30	B10
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
030721	Live, fresh or chilled		
03072100	Live, fresh or chilled	30	B10
030729	Other		
03072900	Other	30	B10
	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
030731	Live, fresh or chilled		
03073100	Live, fresh or chilled	30	B10
030739	Other		
03073910	Clams, clam meat (<i>bivalves-Victorita, spp.</i> , <i>Mertrix spp.</i> And <i>Katalysia spp.</i>)	30	B10
03073990	Other	30	B10
	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Septioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		
030741	Live, fresh or chilled		
03074110	Cuttle fish	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
03074120	Squid	30	B10
030749	Other		
03074910	Squid tubes, frozen	30	B10
03074920	Whole squids, frozen	30	B10
03074930	Dried squids	30	B10
03074990	Other	30	B10
	Octopus (<i>Octopus spp.</i>):		
030751	Live, fresh or chilled		
03075100	Live, fresh or chilled	30	B10
030759	Other		
03075900	Other	30	B10
030760	Snails, other than sea snails		
03076000	Snails, other than sea snails	30	B10
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
030791	Live, fresh or chilled		
03079100	Live, fresh or chilled	30	B10
030799	Other		
03079910	Sea shell flesh	30	B10
03079920	Jelly fish (<i>Rhopelina spp.</i>), dried salted or frozen	30	B10
03079990	Other	30	B10
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		
040110	Of a fat content, by weight, not exceeding 1%		
04011000	Of a fat content, by weight, not exceeding 1%		X
040120	Of a fat content, by weight, exceeding 1% but not exceeding 6%		
04012000	Of a fat content, by weight, exceeding 1% but not exceeding 6%		X
040130	Of a fat content, by weight, exceeding 6%		
04013000	Of a fat content, by weight, exceeding 6%		X
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.		
040210	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
04021010	Skimmed milk		X
04021020	Milk food for babies		X
04021090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
040221	Not containing added sugar or other sweetening matter		
04022100	Not containing added sugar or other sweetening matter		X
040229	Other		
04022910	Whole milk		X
04022920	Milk for babies		X
04022990	Other		X
	Other:		
040291	Not containing added sugar or other sweetening matter		
04029110	Condensed milk		X
04029190	Other		X
040299	Other		
04029910	Whole milk		X
04029920	Condensed milk		X
04029990	Other		X
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
040310	Yogurt		
04031000	Yogurt	30	B10
040390	Other		
04039010	Butter milk	30	B10
04039090	Other	30	B10
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		
040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
04041010	Whey, concentrated, evaporated or condensed, liquid or semi-solid		X
04041020	Whey, dry , blocks and powdered		X
04041090	Other		X
040490	Other		
04049000	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0405	Butter and other fats and oils derived from milk; dairy spreads.		
040510	Butter		
04051000	Butter		X
040520	Dairy spreads		
04052000	Dairy Spreads		X
040590	Other		
04059010	Butter Oil		X
04059020	Ghee		X
04059090	Other		X
0406	Cheese and curd.		
040610	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
04061000	Fresh (unripened or uncured) cheese, including whey cheese and curd	30	B10
040620	Grated or powdered cheese, of all kinds		
04062000	Grated or powdered cheese, of all kinds	30	B10
040630	Processed cheese, not grated or powdered		
04063000	Processed cheese not grated or powdered	30	B10
040640	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>		
04064000	Blue veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30	B10
040690	Other cheese		
04069000	Other cheese		X
0407	Birds' eggs, in shell, fresh, preserved or cooked.		
04070010	Of the species <i>gallus domesticus</i> and ducks for hatching		X
04070020	Of the species <i>gallus domesticus</i> and ducks other than for hatching		X
04070090	Other		X
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.		
	Egg yolks:		
040811	Dried		
04081100	Dried		X
040819	Other		
04081900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
040891	Other: Dried		
04089100	Dried		X
040899	Other		
04089900	Other		X
0409	Natural honey.		
04090000	Natural Honey		X
0410	Edible products of animal origin, not elsewhere specified or included.		
04100010	Of wild animals	30	B10
04100020	Turtle eggs and salanganes' nests ("birds' nests")	30	B10
04100090	Other	30	B10
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.		
05010010	Human hair, unworked, whether or not washed or scoured	30	B10
05010020	Waste of human hair	30	B10
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
050210	Pigs', hogs' or boars' bristles and hair and waste thereof		
05021010	Pigs', hogs' or boars' bristles and hair	30	B10
05021020	Waste of pigs', hogs' or boars' bristles and hair	30	B10
050290	Other		
05029010	Badger hair and other brush making hair	30	B10
05029020	Yak tail hair	30	B10
05029090	Other	30	B10
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.		
05040010	Guts of cattle for natural food casings	30	B10
05040020	Guts of sheep and goats for natural food casings	30	B10
	Guts of other animals for natural food casings:		
05040031	Of wild animals	30	B10
05040039	Other	30	B10
	Guts other than for natural food castings:		
05040041	Of wild animals	30	B10
05040049	Other	30	B10
	Bladders and stomachs:		
05040051	Of wild animals	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
05040059	Other	30	B10
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.		
050510	Feathers of a kind used for stuffing; down		
05051010	Of wild birds	30	B10
05051090	Other	30	B10
050590	Other		
05059010	Peacock tail and wing feather (trimmed or not) Other feather (excluding for stuffing purpose):	30	B10
05059021	Of wild birds	30	B10
05059029	Other Powder and waste of feathers or parts of feathers:	30	B10
05059031	Of wild birds	30	B10
05059039	Other Skins and other parts:	30	B10
05059091	Of wild birds	30	B10
05059099	Other	30	B10
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
050610	Ossein and bones treated with acid		
	Bones, including horn-cores, crushed:		
05061011	Of wild animals	30	B10
05061019	Other Bone grist:	30	B10
05061021	Of wild animals	30	B10
05061029	Other Ossein:	30	B10
05061031	Of wild animals	30	B10
05061039	Other Bones, horn-cones and parts thereof, not crushed:	30	B10
05061041	Of wild animals	30	B10
05061049	Other	30	B10
050690	Other Bone meal:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
05069011	Of wild animals	30	B10
05069019	Other	30	B10
	Other:		
05069091	Of wild animals	30	B10
05069099	Other	30	B10
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
050710	Ivory; ivory powder and waste		
05071010	Ivory	30	B10
05071020	Ivory powder and waste	30	B10
050790	Other		
05079010	Hoof meal	30	B10
05079020	Horn meal	30	B10
05079030	Hooves, claws, nails and beaks	30	B10
05079040	Antlers	30	B10
05079050	Buffalo horns	30	B10
05079060	Tortoise shell	30	B10
05079070	Claws and waste of tortoise shell	30	B10
05079090	Other	30	B10
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.		
05080010	Coral	30	B10
05080020	Chunks	30	B10
05080030	Cowries	30	B10
05080040	Cuttlefish bones	30	B10
05080050	Shells	30	B10
05080090	Other	30	B10
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.		
05100010	Bezoar, cow (goolochan)	30	B10
05100020	Ox Gallstone	30	B10
05100030	Placenta, frozen	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
05100091	Of wild animals	30	B10
05100099	Other	30	B10
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
051110	Bovine semen		
05111000	Bovine semen	30	B10
	Other:		
051191	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		
05119110	Fish nails	30	B10
05119120	Fish tails	30	B10
05119130	Other fish waste	30	B10
05119190	Other	30	B10
051199	Other		
	Silkworm pupae:		
05119911	Artemia	30	B10
05119919	Other	30	B10
	Sinews and tendons:		
05119921	Of wild life	30	B10
05119929	Other	30	B10
	Other:		
05119991	Frozen semen, other than bovine; bovine embryo	30	B10
05119992	Of wild life	30	B10
05119999	Other	30	B10
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.		
060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
06011000	Bulbs,tubers,tuberous roots,corms,crowns and rhizomes, dormant	5	B10
060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
06012010	Bulbs, horticultural	5	B10
	Chicory plants and roots:		
06012021	Plants	5	B10
06012022	Roots	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
06012090	Other	5	B10
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
060210	Unrooted cuttings and slips		
06021000	Unrooted cuttings and slips	5	B5
060220	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
06022010	Edible fruit or nut trees, grafted or not	5	B10
06022020	Cactus	5	B10
06022090	Other	5	B10
060230	Rhododendrons and azaleas, grafted or not		
06023000	Rhododendrons and azaleas, grafted or not	5	B5
060240	Roses, grafted or not		
06024000	Roses, grafted or not	5	B5
060290	Other		
06029010	Mushroom spawn	5	B10
06029020	Flowering plants (excluding roses and rhododendrons)	5	B5
06029030	Tissue culture plants	5	B5
06029090	Other	5	B5
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	Fresh:		
060311	Roses		
06031100	Roses		X
060312	Carnations		
06031200	Carnations	60	B10
060313	Orchids		
06031300	Orchids		X
060314	Chrysanthemums		
06031400	Chrysanthemums		X
060319	Other		
06031900	Other		X
060390	Other		
06039000	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
060410	Mosses and lichens		
06041000	Mosses and lichens		X
	Other:		
060491	Fresh		
06049100	Fresh		X
060499	Other		
06049900	Other		X
0701	Potatoes, fresh or chilled.		
070110	Seed		
07011000	Seed		X
070190	Other		
07019000	Other		X
0702	Tomatoes, fresh or chilled.		
07020000	Tomatoes, fresh or chilled		X
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
070310	Onions and shallots		
07031010	Onions		X
07031020	Shallots		X
070320	Garlic		
07032000	Garlic		X
070390	Leeks and other alliaceous vegetables		
07039000	Leeks and other alliaceous vegetables	30	B10
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
070410	Cauliflowers and headed broccoli		
07041000	Cauliflowers and headed broccoli		X
070420	Brussels sprouts		
07042000	Brussels sprouts	30	B10
070490	Other		
07049000	Other	30	B10
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Lettuce:		
070511	Cabbage lettuce (head lettuce)		
07051100	Cabbage lettuce (head lettuce)	30	B10
070519	Other		
07051900	Other	30	B10
	Chicory:		
070521	Witloof chicory (<i>Cichorium intybus var.foliosum</i>)		
07052100	Witloof chicory (<i>Cichorium intybus var.foliosum</i>)	30	B10
070529	Other		
07052900	Other	30	B10
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
070610	Carrots and turnips		
07061000	Carrots and turnips		X
070690	Other		
07069010	Horse radish		X
07069020	Other radish		X
07069030	Salad beetroot		X
07069090	Other		X
0707	Cucumbers and gherkins, fresh or chilled.		
07070000	Cucumbers and gherkins, fresh or chilled		X
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.		
070810	Peas (<i>Pisum sativum</i>)		
07081000	Peas (<i>Pisum sativum</i>)		X
070820	Beans (<i>Vigna spp., Phaseolus spp.</i>)		
07082000	Beans (<i>Vigna spp., Phaseolus spp.</i>)		X
070890	Other leguminous vegetables		
07089000	Other leguminous vegetables		X
0709	Other vegetables, fresh or chilled.		
070920	Asparagus		
07092000	Asparagus	30	B10
070930	Aubergines (egg-plants)		
07093000	Aubergines (egg-plants)		X
070940	Celery other than celeriac		
07094000	Celery other than celeriac	30	B10
	Mushrooms and truffles:		
070951	Mushrooms of the genus <i>Agaricus</i>		
07095100	Mushrooms of the genus <i>Agaricus</i>	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
070959	Other		
07095900	Other	30	B10
070960	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
07096010	Green chilli		X
07096090	Other		X
070970	Spinach, New Zealand spinach and orache spinach (garden spinach)		
07097000	Spinach, new zealand spinach and orache spinach (garden spinach)	30	B10
070990	Other		
07099010	Olives	30	B10
07099020	Plantain (curry banana)	30	B10
07099030	Pumpkins	30	B10
07099040	Green pepper	30	B10
07099050	Mixed vegetables	30	B10
07099090	Other	30	B10
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
071010	Potatoes		
07101000	Potatoes		X
	Leguminous vegetables, shelled or unshelled:		
071021	Peas (<i>Pisum sativum</i>)		
07102100	Peas (<i>Pisum sativum</i>)		X
071022	Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>)		
07102200	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)		X
071029	Other		
07102900	Other		X
071030	Spinach, New Zealand spinach and orache spinach (garden spinach)		
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	30	B10
071040	Sweet corn		
07104000	Sweet corn		X
071080	Other vegetables		
07108010	Tarragon		X
07108090	Other		X
071090	Mixtures of vegetables		
07109000	Mixtures of vegetables		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
071120	Olives		
07112000	Olives	30	B10
071140	Cucumbers and gherkins		
07114000	Cucumbers and gherkins	30	B10
	Mushrooms and truffles:		
071151	Mushrooms of the genus <i>Agaricus</i>		
07115100	Mushrooms of the genus <i>Agaricus</i>	30	B10
071159	Other		
07115900	Other	30	B10
071190	Other vegetables; mixtures of vegetables		
07119010	Green pepper in brine	30	B10
07119020	Assorted canned vegetables	30	B10
07119090	Other	30	B10
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
071220	Onions		
07122000	Onions		X
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		
071231	Mushrooms of the genus <i>Agaricus</i>		
07123100	Mushrooms of the genus <i>Agaricus</i>	30	B10
071232	Wood ears (<i>Auricularia spp.</i>)		
07123200	Wood ears (<i>Auricularia spp.</i>)	30	B10
071233	Jelly fungi (<i>Tremella spp.</i>)		
07123300	Jelly fungi (<i>Tremella spp.</i>)	30	B10
071239	Other		
07123900	Other	30	B10
071290	Other vegetables; mixtures of vegetables		
07129010	Asparagus		X
07129020	Dehydrated garlic powder		X
07129030	Dehydrated garlic flakes		X
07129040	Dried garlic		X
07129050	Marjoram, oregano		X
07129060	Potatoes		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
07129090	Other		X
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.		
071310	Peas (<i>Pisum sativum</i>)		
07131000	Peas (<i>Pisum sativum</i>)		X
071320	Chickpeas (garbanzos)		
07132000	Chickpeas (garbanzos)	30	B10
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
071331	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		
07133100	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	30	B10
071332	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		
07133200	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	30	B10
071333	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)		
07133300	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	30	B10
071339	Other		
07133910	Guar seeds	30	B10
07133990	Other	30	B10
071340	Lentils		
07134000	Lentils	30	B10
071350	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i>, <i>Vicia faba</i> var. <i>minor</i>)		
07135000	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	30	B10
071390	Other		
07139010	Tur (arhar)	30	B10
	Other:		
07139091	Split (Pulses)	30	B10
07139099	Other	30	B10
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
071410	Manioc (cassava)		
07141000	Manioc (cassava)	30	B10
071420	Sweet potatoes		
07142000	Sweet potatoes	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
071490	Other		
07149010	Sago pith	30	B10
07149090	Other	30	B10
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
	Coconuts:		
080111	Desiccated		
08011100	Desiccated		X
080119	Other		
08011910	Fresh		X
08011920	Dried		X
08011990	Other		X
	Brazil nuts:		
080121	In shell		
08012100	In shell	30	B10
080122	Shelled		
08012200	Shelled	30	B10
	Cashew nuts:		
080131	In shell		
08013100	In shell	30	B10
080132	Shelled		
08013210	Cashew kernel, broken		X
08013220	Cashew kernel, whole		X
08013290	Other		X
0802	Other nuts, fresh or dried, whether or not shelled or peeled.		
	Almonds:		
080211	In shell		
08021100	In shell		X
080212	Shelled		
08021200	Shelled		X
	Hazelnuts or filberts (<i>Corylus spp.</i>):		
080221	In shell		
08022100	In shell	30	B10
080222	Shelled		
08022200	Shelled	30	B10
	Walnuts:		
080231	In shell		
08023100	In shell	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
080232	Shelled		
08023200	Shelled	30	B10
080240	Chestnuts (<i>Castanea spp.</i>)		
08024000	Chestnuts (<i>Castanea spp.</i>)	30	B10
080250	Pistachios		
08025000	Pistachios	30	B10
080260	Macadamia nuts		
08026000	Macadamia nuts		X
080290	Other		
	Betel nuts:		
08029011	Whole		X
08029012	Split		X
08029013	Ground		X
08029019	Other		X
08029090	Other		X
0803	Bananas, including plantains, fresh or dried.		
08030000	Bananas, including plantains, fresh or dried	30	B10
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
080410	Dates		
08041010	Fresh (excluding wet dates)	30	B10
08041020	Soft (khayzur or wet dates)	30	B10
08041030	Hard (Chhohara or kharek)	30	B10
08041090	Other	30	B10
080420	Figs		
08042010	Fresh	30	B10
08042090	Other	30	B10
080430	Pineapples		
08043000	Pineapples	30	B10
080440	Avocados		
08044000	Avocados	30	B10
080450	Guavas, mangoes and mangosteens		
08045010	Guavas, fresh or dried	30	B10
08045020	Mangoes, fresh	30	B10
08045030	Mangoes, sliced dried	30	B10
08045040	Mango pulp	30	B10
08045090	Other	30	B10
0805	Citrus fruit, fresh or dried.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
080510	Oranges		
08051000	Oranges		X
080520	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
08052000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X
080540	Grapefruit, including pomelos		
08054000	Grape fruit, including pomelos		X
080550	Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>)		
08055000	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	40	B10
080590	Other		
08059000	Other	30	B10
0806	Grapes, fresh or dried.		
080610	Fresh		
08061000	Fresh		X
080620	Dried		
08062010	Raisins		X
08062090	Other		X
0807	Melons (including watermelons) and papaws (papayas), fresh.		
	Melons (including watermelons):		
080711	Watermelons		
08071100	Water melons	30	B10
080719	Other		
08071900	Other		X
080720	Papaws (papayas)		
08072000	Papaws (papayas)	30	B10
0808	Apples, pears and quinces, fresh.		
080810	Apples		
08081000	Apples		X
080820	Pears and quinces		
08082000	Pears and quinces		X
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
080910	Apricots		
08091000	Apricots	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
080920	Cherries		
08092000	Cherries	30	B10
080930	Peaches, including nectarines		
08093000	Peaches, including nectarines	30	B10
080940	Plums and sloes		
08094000	Plums and sloes		X
0810	Other fruit, fresh.		
081010	Strawberries		
08101000	Strawberries	30	B10
081020	Raspberries, blackberries, mulberries and loganberries		
08102000	Raspberries, blackberries, mulberries and loganberries	30	B10
081040	Cranberries, bilberries and other fruits of the genus Vaccinium		
08104000	Cranberries, bilberries and other fruits of the genus Vaccinium	30	B10
081050	Kiwifruit		
08105000	Kiwi fruit	30	B10
081060	Durians		
08106000	Durians	30	B10
081090	Other		
08109010	Pomegranates	30	B10
08109020	Tamarind, fresh	30	B10
08109030	Sapota (chico)	30	B10
08109040	Custard-apple (Ata)	30	B10
08109050	Bore	30	B10
08109060	Lichi	30	B10
08109090	Other	30	B10
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
081110	Strawberries		
08111010	Containing added sugar	30	B10
08111020	Not containing added sugar	30	B10
08111090	Other	30	B10
081120	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		
08112010	Containing added sugar	30	B10
08112020	Not containing added sugar	30	B10
08112090	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
081190	Other		
08119010	Containing added sugar	30	B10
08119090	Other	30	B10
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
081210	Cherries		
08121000	Cherries	30	B10
081290	Other		
08129010	Mango slices in brine	30	B10
08129090	Other		X
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
081310	Apricots		
08131000	Apricots		X
081320	Prunes		
08132000	Prunes	25	B10
081330	Apples		
08133000	Apples		X
081340	Other fruit		
08134010	Tamarind, dried	30	B10
08134020	Singoda whole (water nut)	30	B10
08134090	Other		X
081350	Mixtures of nuts or dried fruits of this Chapter		
08135010	Mixtures of nuts		X
08135020	Mixtures of dried fruits		X
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	30	B10
0901	Coffee, whether or not roasted or decaffeinated, coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	Coffee, not roasted:		
090111	Not decaffeinated		
	Arabica plantation:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
09011111	A Grade		X
09011112	B Grade		X
09011113	C Grade		X
09011119	Other		X
	Arabica cherry:		
09011121	AB Grade		X
09011122	PB Grade		X
09011123	C Grade		X
09011124	B/B/B GRADE		X
09011129	Other		X
	Rob Parchment:		
09011131	AB Grade		X
09011132	PB Grade		X
09011133	C Grade		X
09011139	Other		X
	Rob cherry:		
09011141	AB Grade		X
09011142	PB Grade		X
09011143	C Grade		X
09011144	B/B/B GRADE		X
09011145	Bulk		X
09011149	Other		X
09011190	Other		X
090112	Decaffeinated		
09011200	Decaffeinated		X
	Coffee, roasted:		
090121	Not decaffeinated		
09012110	In bulk packing		X
09012190	Other		X
090122	Decaffeinated		
09012210	In bulk packing		X
09012290	Other		X
090190	Other		
09019010	Coffee husks and skins	100	B10
09019020	Coffee substitutes containing coffee	100	B10
09019090	Other		X
0902	Tea, whether or not flavoured.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
090210	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		
09021010	Content not exceeding 25 g.	100	B10
09021020	Content exceeding 25 g. but not exceeding 1 kg.		X
09021030	Content exceeding 1 kg. but not exceeding 3 kg.	100	B10
09021090	Other		X
090220	Other green tea (not fermented)		
09022010	Green tea in packets with contents exceeding 3 kg. but not exceeding 20 kg.	100	B10
09022020	Green tea in bulk	100	B10
09022030	Green tea agglomerated in forms such as ball, brick and tablets	100	B10
09022040	Green tea waste	100	B10
09022090	Other		X
090230	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
09023010	Content not exceeding 25 g.	100	B10
09023020	Content exceeding 25 g. but not exceeding 1 kg.	100	B10
09023030	Content exceeding 1 kg. but not exceeding 3 kg.	100	B10
09023090	Other	100	B10
090240	Other black tea (fermented) and other partly fermented tea		
09024010	Content exceeding 3 kg. but not exceeding 20 kg.	100	B10
09024020	Black tea, leaf in bulk	100	B10
09024030	Black tea, dust in bulk	100	B10
09024040	Tea bags	100	B10
09024050	Black tea, agglomerated in forms such as ball, brick and tablets	100	B10
09024060	Black tea, waste	100	B10
09024090	Other		X
0903	Maté.		
09030000	Mate	30	B10
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		
	Pepper:		
090411	Neither crushed nor ground		
09041110	Pepper, long		X
09041120	Light black pepper		X
09041130	Black pepper, garbled		X
09041140	Black pepper ungarbled		X
09041150	Green pepper, dehydrated		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
09041160	Pepper pinheads		X
09041170	Green pepper, frozen or dried		X
09041180	Pepper other than green, frozen		X
09041190	Other		X
090412	Crushed or ground		
09041200	Crushed or ground		X
090420	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>, dried or crushed or ground		
09042010	Chilly	70	B10
09042020	Chilly powder	70	B10
09042030	Fruits of the genus capsicum	70	B10
09042040	Chilly seed	70	B10
09042050	Jamaica pepper	70	B10
09042090	Other		X
0905	Vanilla.		
09050010	Bean		X
09050020	Powder		X
09050090	Other		X
0906	Cinnamon and cinnamon-tree flowers.		
	Neither crushed nor ground:		
090611	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)		
09061110	Cinnamon bark	30	B10
09061120	Cinnamon tree flowers	30	B10
09061190	Other	30	B10
090619	Other		
09061910	Cassia	30	B10
09061990	Other	30	B10
090620	Crushed or ground		
09062000	Crushed or ground	30	B10
0907	Cloves (whole fruit, cloves and stems).		
09070010	Extracted		X
09070020	Not extracted (other than stem)		X
09070030	Stems		X
09070090	Other		X
0908	Nutmeg, mace and cardamoms.		
090810	Nutmeg		
09081010	In shell		X
09081020	Shelled		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
090820	Mace		
09082000	Mace		X
090830	Cardamoms		
09083010	Large (amomum)		X
09083020	Small (elettaria), alleppey green		X
09083030	Small, coorg green		X
09083040	Small, bleached, half bleached or bleachable		X
09083050	Small, seeds		X
09083060	Small (mixed)		X
09083070	Powder		X
09083090	Other		X
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
090910	Seeds of anise or badian		
	Seeds of anise:		
09091011	Of seed quality	30	B10
09091019	Other	30	B10
	Seeds of badian:		
09091021	Of seed quality	30	B10
09091029	Other	30	B10
090920	Seeds of coriander		
09092010	Of seed quality		X
09092090	Other		X
090930	Seeds of cumin		
	Cumin, black:		
09093011	Of seed quality		X
09093019	Other		X
	Cumin, other than black:		
09093021	Of seed quality		X
09093029	Other		X
090940	Seeds of caraway		
09094010	Of seed quality	30	B10
09094090	Other	30	B10
090950	Seeds of fennel, juniper berries		
	Fennel seeds:		
09095011	Of seed quality	30	B10
09095019	Other	30	B10
	Juniper berries:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
09095021	Of seed quality	30	B10
09095029	Other	30	B10
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
091010	Ginger		
09101010	Fresh		X
09101020	Dried, unbleached		X
09101030	Dried, bleached		X
09101040	Powder		X
09101090	Other		X
091020	Saffron		
09102010	Saffron stigma	30	B10
09102020	Saffron stamen	30	B10
09102090	Other	30	B10
091030	Turmeric (curcuma)		
09103010	Fresh		X
09103020	Dried		X
09103030	Powder		X
09103090	Other		X
	Other spices:		
091091	Mixtures referred to in Note 1 (b) to this Chapter		
09109100	Mixtures referred to in Note 1 (b) to this Chapter		X
091099	Other		
	Seed:		
09109911	Celery	30	B10
09109912	Fenugreek	30	B10
09109913	Dill	30	B10
09109914	Ajwain	30	B10
09109915	Cassia torea	30	B10
09109919	Other	30	B10
	Powder:		
09109921	Cassia	30	B10
09109922	Cumin	30	B10
09109923	Celery	30	B10
09109924	Fenugreek	30	B10
09109925	Dill	30	B10
09109926	Poppy	30	B10
09109927	Mustard	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
09109929	Other Husk:	30	B10
09109931	Cardamom	30	B10
09109939	Other	30	B10
09109990	Other	30	B10
1001	Wheat and meslin.		
100110	Durum wheat		
10011010	Of seed quality		X
10011090	Other		X
100190	Other		
10019010	Wheat of seed quality		X
10019020	Other wheat Meslin:		X
10019031	Of seed quality	100	B10
10019039	Other	100	B10
1002	Rye.		
10020010	Of seed quality		A
10020090	Other		A
1003	Barley.		
10030010	Of seed quality		A
10030090	Other		A
1004	Oats.		
10040010	Of seed quality		A
10040090	Other		A
1005	Maize (corn).		
100510	Seed		
10051000	Seed		X
100590	Other		
10059000	Other		X
1006	Rice.		
100610	Rice in the husk (paddy or rough)		
10061010	Of seed quality		X
10061090	Other		X
100620	Husked (brown) rice		
10062000	Husked (brown) rice		X
100630	Semi-milled or wholly milled rice, whether or not polished or glazed		
10063010	Rice, parboiled		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
10063020	Basmati rice		X
10063090	Other	70	B10
100640	Broken rice		
10064000	Broken rice		X
1007	Grain sorghum.		
10070010	Of seed quality		X
10070090	Other		X
1008	Buckwheat, millet and canary seed; other cereals.		
100810	Buckwheat		
10081010	Of seed quality		A
10081090	Other		A
100820	Millet		
	Jawar:		
10082011	Of seed quality		X
10082019	Other		X
	Bajra:		
10082021	Of seed quality		X
10082029	Other		X
	Ragi (finger millet):		
10082031	Of seed quality		X
10082039	Other		X
100830	Canary seed		
10083010	Of seed quality		A
10083090	Other		A
100890	Other cereals		
10089010	Of seed quality		A
10089090	Other		A
1101	Wheat or meslin flour.		
11010000	Wheat or meslin flour		X
1102	Cereal flours other than that of wheat or meslin.		
110210	Rye flour		
11021000	Rye flour	30	B10
110220	Maize (corn) flour		
11022000	Maize (corn) flour		X
110290	Other		
11029000	Other		X
1103	Cereal groats, meal and pellets.		
	Groats and meal:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
110311	Of wheat		
11031110	Groat		X
11031120	Meal		X
110313	Of maize (corn)		
11031300	Of maize (corn)		X
110319	Of other cereals		
11031900	Of other cereals		X
110320	Pellets		
11032000	Pellets		X
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
	Rolled or flaked grains:		
110412	Of oats		
11041200	Of oats		X
110419	Of other cereals		
11041900	Of other cereals		X
	Other worked grains (for example, hulled, pearled, sliced or kibbled):		
110422	Of oats		
11042200	Of oats		X
110423	Of maize (corn)		
11042300	Of maize (corn)		X
110429	Of other cereals		
11042900	Of other cereals		X
110430	Germ of cereals, whole, rolled, flaked or ground		
11043000	Germ of cereals, whole, rolled, flaked or ground		X
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.		
110510	Flour, meal and powder		
11051000	Flour, meal and powder	30	B10
110520	Flakes, granules and pellets		
11052000	Flakes, granules and pellets	30	B10
1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
110610	Of the dried leguminous vegetables of heading 07.13		
11061000	Of the dried leguminous vegetables of heading 0713	30	B10
110620	Of sago or of roots or tubers of heading 07.14		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
11062010	Of sago	30	B10
11062020	Of manioc (cassava)	30	B10
11062090	Of other roots and tubers	30	B10
110630	Of the products of Chapter 8		
11063010	Of tamarind		X
11063020	Of singoda		X
11063030	Mango flour	30	B10
11063090	Other		X
1107	Malt, whether or not roasted.		
110710	Not roasted		
11071000	Not roasted	40	B10
110720	Roasted		
11072000	Roasted		X
1108	Starches; inulin.		
	Starches:		
110811	Wheat starch		
11081100	Wheat starch	30	B10
110812	Maize (corn) starch		
11081200	Maize (corn) starch		X
110813	Potato starch		
11081300	Potato starch		X
110814	Manioc (cassava) starch		
11081400	Manioc (cassava) starch	50	B10
110819	Other starches		
11081910	Sago	50	B10
11081990	Other		X
110820	Inulin		
11082000	Inulin	30	B10
1109	Wheat gluten, whether or not dried.		
11090000	Wheat gluten, whether or not dried		X
1201	Soya beans, whether or not broken.		
12010010	Of seed quality	30	B10
12010090	Other	30	B10
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
120210	In shell		
	H.P.S:		
12021011	Of seed quality	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
12021019	Other	30	B10
	Other:		
12021091	Of seed quality	30	B10
12021099	Other	30	B10
120220	Shelled, whether or not broken		
12022010	Kernels, H.P.S.	30	B10
12022090	Other	30	B10
1203	Copra.		
12030000	Copra		X
1204	Linseed, whether or not broken.		
12040010	Of seed quality	30	B10
12040090	Other	30	B10
1205	Rape or colza seeds, whether or not broken.		
120510	Low erucic acid rape or colza seeds		
12051000	Low erucic acid rape or colza seeds	30	B10
120590	Other		
12059000	Other	30	B10
1206	Sunflower seeds, whether or not broken.		
12060010	Of seed quality	30	B10
12060090	Other	30	B10
1207	Other oil seeds and oleaginous fruits, whether or not broken.		
120720	Cotton seeds		
12072010	Of seed quality	30	B10
12072090	Other	30	B10
120740	Sesamum seeds		
12074010	Of seed quality	30	B10
12074090	Other	30	B10
120750	Mustard seeds		
12075010	Of seed quality	30	B10
12075090	Other	30	B10
	Other:		
120791	Poppy seeds		
12079100	Poppy seeds		X
120799	Other		
12079910	Ajams	30	B10
12079920	Mango Kernel	30	B10
12079930	Niger seed	30	B10
12079940	Kokam	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
12079990	Other	30	B10
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
120810	Of soya beans		
12081000	Of soya beans	30	B10
120890	Other		
12089000	Other	30	B10
1209	Seeds, fruit and spores, of a kind used for sowing.		
120910	Sugar beet seed		
12091000	Sugar beet seed	30	B10
	Seeds of forage plants:		
120921	Lucerne (alfalfa) seed		
12092100	Lucerne (alfalfa) seed	30	B10
120922	Clover (<i>Trifolium spp.</i>) seed		
12092200	Clover (<i>Trifolium spp.</i>) seed	30	B10
120923	Fescue seed		
12092300	Fescue seed	30	B10
120924	Kentucky blue grass (<i>Poa pratensis L.</i>) seed		
12092400	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	30	B10
120925	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed		
12092500	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	30	B10
120929	Other		
12092910	Australian lupin seeds	30	B10
12092990	Other	30	B10
120930	Seeds of herbaceous plants cultivated principally for their flowers		
12093000	Seeds of herbaceous plants cultivated principally for their flowers	30	B10
	Other:		
120991	Vegetable seeds		
12099110	Of cabbage	10	B10
12099120	Of cauliflower	10	B10
12099130	Of onion	10	B10
12099140	Of pea	10	B10
12099150	Of radish	10	B10
12099160	Of Tomato	10	B10
12099190	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
120999	Other		
12099910	Fruit seeds for planting or sowing	10	B10
12099990	Other	10	B10
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
121010	Hop cones, neither ground nor powdered nor in the form of pellets		
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	30	B10
121020	Hop cones, ground, powdered or in the form of pellets; lupulin		
12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	30	B10
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		
121120	Ginseng roots		
12112000	Ginseng roots	30	B10
121130	Coca leaf		
12113000	Coca leaf	30	B10
121140	Poppy straw		
12114000	Poppy straw	30	B10
121190	Other		
	Seeds:		
12119011	Ambrette seeds	30	B10
12119012	Nuxvomica,dried ripe seeds	30	B10
12119013	Psyllium seed (isobgul)	30	B10
12119014	Neem seed	30	B10
12119015	Jojoba seed	30	B10
12119019	Other	30	B10
	Leaves, powder, flowers and pods:		
12119021	Belladona leaves	30	B10
12119022	Senna leaves and pods	30	B10
12119023	Neem leaves, powder	30	B10
12119024	Gymnema powder	30	B10
12119025	Cubeb powder	30	B10
12119026	Pyrethrum	30	B10
12119029	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Bark, husk and rind:		
12119031	Cascara sagrada bark	30	B10
12119032	Psyllium husk (isobgul husk)	30	B10
12119033	Camboge fruit rind	30	B10
12119039	Other	30	B10
	Roots and rhizomes:		
12119041	Belladonna roots	30	B10
12119042	Galangal rhizomes and roots	30	B10
12119043	Ipecac dried rhizome and roots	30	B10
12119044	Serpentina roots (rowwalfia serpentina and other species of rowwalfias)	30	B10
12119045	Zedovary roots	30	B10
12119046	Kuth root	30	B10
12119047	Sarasaparilla roots	30	B10
12119048	Sweet flag rhizomes	30	B10
12119049	Other	30	B10
12119050	Sandalwood chips and dust	30	B10
12119060	Vinca rosea herbs	30	B10
12119070	Mint including leaves (all species)	30	B10
12119080	Agarwood	30	B10
	Other:		
12119091	Chirata	30	B10
12119092	Tukmaria	30	B10
12119093	Unab (Indian Jujuba or Chinese dates)	30	B10
12119094	Basil,hyssop,rosemary,sage and savory	30	B10
12119095	Lovage	30	B10
12119096	Garcenia	30	B10
12119099	Other	30	B10
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
121220	Seaweeds and other algae		
12122010	Seaweeds	30	B10
12122090	Other algae	30	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
121291	Sugar beet		
12129100	Sugar beet	30	B10
121299	Other		
12129910	Kokam (cocum) flowers	30	B10
12129920	Mohua flowers	30	B10
12129990	Other	30	B10
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		
12130000	cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	30	B10
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
121410	Lucerne (alfalfa) meal and pellets		
12141000	Lucerne (alfalfa) meal and pellets	30	B10
121490	Other		
12149000	Other	30	B10
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		
130120	Gum Arabic		
13012000	Gum Arabic	30	B10
130190	Other		
	Natural gums:		
13019011	Asian gum	30	B10
13019012	African gum	30	B10
13019013	Asafoetida	30	B10
13019014	Benjamin ras	30	B10
13019015	Benjamin cowrie	30	B10
13019016	Karaya gum (Indian tragacanth) hastab	30	B10
13019017	Tragacanth (adraganth)	30	B10
13019018	Storax	30	B10
13019019	Other	30	B10
	Resins:		
13019021	Copal	30	B10
13019022	Dammar batu	30	B10
13019029	Other	30	B10
	Gum resins:		
13019031	Myrrh	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
13019032	Oilbanum or frankincense	30	B10
13019033	Mastic gum	30	B10
13019034	Xanthium gum	30	B10
13019039	Other	30	B10
	Oleoresins:		
13019041	Of seeds	30	B10
13019042	Of fruits	30	B10
13019043	Of leaves	30	B10
13019044	Of spices	30	B10
13019045	Of flowers	30	B10
13019046	Of roots	30	B10
13019049	Other	30	B10
	Other:		
13019099	Other	30	B10
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
	Vegetable saps and extracts:		
130211	Opium		
13021100	Opium	30	B10
130212	Of liquorice		
13021200	Of liquorice	30	B10
130213	Of hops		
13021300	Of hops	30	B10
130219	Other		
	Extracts:		
13021911	Of belladonna	30	B10
13021912	Of cascara sagrada	30	B10
13021913	Of nuxvomica	30	B10
13021914	Of ginseng (including powder)	30	B10
13021915	Of agarose	30	B10
13021916	Of neem	30	B10
13021917	Of gymnema	30	B10
13021918	Of garacenia or gamboge	30	B10
13021919	Other	30	B10
13021920	Cashew shell liquid (CNSL), crude	30	B10
13021930	Purified and distilled CNSL (Cardanol)	30	B10
13021990	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
130220	Pectic substances, pectinates and pectates		
13022000	Pectic substances, pectinates and pectates Mucilages and thickeners, whether or not modified, derived from vegetable products:	30	B10
130231	Agar-agar		
13023100	Agar-agar	30	B10
130232	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		
13023210	Guar meal	30	B10
13023220	Guargum refined split	30	B10
13023230	Guargum treated and pulverised	30	B10
13023240	Kappa carrageenan	30	B10
13023290	Other	30	B10
130239	Other		
13023900	Other	30	B10
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
140110	Bamboos		
14011000	Bamboos	30	B10
140120	Rattans		
14012000	Rattans	30	B10
140190	Other		
14019010	Canes	30	B10
14019090	Other	30	B10
1404	Vegetable products not elsewhere specified or included.		
140420	Cotton linters		
14042000	Cotton linters	30	B10
140490	Other		
14049010	Bidi wrapper leaves (tendu) Soap-nuts:	30	B10
14049021	Powder	30	B10
14049029	Other	30	B10
14049030	Hard seeds,pips,hulls and nuts, of a kind used primarily for carving	30	B10
14049040	Betel leaves	30	B10
14049050	Indian katha	30	B10
14049060	Coconut shell, unworked	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
14049070	Rudraksha seeds	30	B10
14049090	Other	30	B10
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.		
15010000	Pig fats (including lard) and poultry fat, other than that of heading 0209 or 1503	30	B10
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
15020010	Mutton tallow	15	B10
15020020	Fats, unrendered (excluding mutton tallow)	15	B10
15020030	Rendered or solvent extraction fats	15	B10
15020090	Other	15	B10
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
15030000	Lard Stearin, Lard oil, Oleostearin, oleo oil and tallow oil, not emulsified or mixed or otherwise prepared	30	B10
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
150410	Fish-liver oils and their fractions		
15041010	Cod liver oil	30	B10
	Other:		
15041091	Squid liver oil	30	B10
15041099	Other	30	B10
150420	Fats and oils and their fractions, of fish, other than liver oils		
15042010	Fish body oil	30	B10
15042020	Fish lipid oil	30	B10
15042030	Sperm oil	30	B10
15042090	Other	30	B10
150430	Fats and oils and their fractions, of marine mammals		
15043000	Fats and oils and their fractions, of marine mammals	30	B10
1505	Wool grease and fatty substances derived therefrom (including lanolin).		
15050010	Wood alcohol (including lanolin alcohol)		X
15050020	Wool grease, crude		X
15050090	Other		X
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		
15060010	Neats Foot oil and fats from bone or waste	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
15060090	Other	30	B10
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
150710	Crude oil, whether or not degummed		
15071000	Crude oil, whether or not degummed		X
150790	Other		
15079010	Edible grade		X
15079090	Other		X
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
150810	Crude oil		
15081000	Crude oil		X
150890	Other		
15089010	Deodorized (Salad Oil)		X
	Other:		
15089091	Edible grade		X
15089099	Other		X
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.		
150910	Virgin		
15091000	Virgin	45	B10
150990	Other		
15099010	Edible grade		X
15099090	Other		X
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
15100010	Crude oil		X
	Other:		
15100091	Edible grade		X
15100099	Other		X
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.		
151110	Crude oil		
15111000	Crude oil		X
151190	Other		
15119010	Refined bleached deodorised palm oil		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
15119020	Refined bleached deodorised palmolein		X
15119090	Other		X
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
	Sunflower-seed or safflower oil and fractions thereof:		
151211	Crude oil		
15121110	Sunflower seed oil		X
15121120	Safflower seed oil (kardi seed oil)		X
151219	Other		
15121910	Sunflower oil, edible grade		X
15121920	Sunflower oil, non-edible grade (other than crude oil)		X
15121930	Saffola oil, edible grade		X
15121940	Saffola oil, non-edible grade		X
15121990	Other		X
	Cotton-seed oil and its fractions:		
151221	Crude oil, whether or not gossypol has been removed		
15122100	Crude oil, whether or not gossypol has been removed		X
151229	Other		
15122910	Edible grade		X
15122990	Other		X
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
	Coconut (copra) oil and its fractions:		
151311	Crude oil		
15131100	Crude oil		X
151319	Other		
15131900	Other		X
	Palm kernel or babassu oil and fractions thereof:		
151321	Crude oil		
15132110	Palm kernel oil		X
15132120	Babassu oil		X
151329	Other		
15132910	Palm kernel oil and its fractions		X
15132920	Babassu oil and its fractions edible grade		X
15132930	Babassu oil and its fractions, other than edible grade		X
15132990	Other		X
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Low erucic acid rape or colza oil and its fractions:		
151411	Crude oil		
15141110	Colza oil		X
15141120	Rape oil		X
15141190	Other		X
151419	Other		
15141910	Refined colza oil of edible grade		X
15141920	Refined rapeseed oil of edible grade	75	B10
15141990	Other		X
	Other:		
151491	Crude oil		
15149110	Colza oil		X
15149120	Mustard oil	75	B10
15149190	Rapeseed oil		X
151499	Other		
15149910	Refined colza oil of edible grade		X
15149920	Refined mustard oil of edible grade	75	B10
15149930	Refined rapeseed oil of edible grade		X
15149990	Other		X
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
	Linseed oil and its fractions:		
151511	Crude oil		
15151100	Crude oil		X
151519	Other		
15151910	Edible grade		X
15151990	Other		X
	Maize (corn) oil and its fractions:		
151521	Crude oil		
15152100	Crude oil		X
151529	Other		
15152910	Edible grade		X
15152990	Other		X
151530	Castor oil and its fractions		
15153010	Edible grade		X
15153090	Other		X
151550	Sesame oil and its fractions		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
15155010	Crude oil		X
	Other:		
15155091	Edible grade		X
15155099	Other		X
151590	Other		
15159010	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil		X
15159020	Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil		X
15159030	Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil		X
15159040	Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil		X
	Other:		
15159091	Edible grade		X
15159099	Other		X
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		
151610	Animal fats and oils and their fractions		
15161000	Animal fats and oils and their fractions	30	B10
151620	Vegetable fats and oils and their fractions		
	Cotton Seed oil:		
15162011	Edible grade		X
15162019	Other		X
	Groundnut oil:		
15162021	Edible grade		X
15162029	Other		X
	Hydrogenated castor oil (opal-wax):		
15162031	Edible grade		X
15162039	Other		X
	Other:		
15162091	Edible grade		X
15162099	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.		
151710	Margarine, excluding liquid margarine		
15171010	Of animal origin		X
	Of vegetable origin:		
15171021	Edible grade		X
15171022	Linoleyn		X
15171029	Other		X
151790	Other		
15179010	Sal fat (processed or refined)		X
15179020	Peanut butter		X
15179030	Imitation lard of animal origin		X
15179040	Imitation lard of vegetable origin		X
15179090	Other		X
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		
	Lin seed oil:		
15180011	Edible grade	80	B10
15180019	Other	30	B10
	Castor oil, dehydrated:		
15180021	Edible grade	80	B10
15180029	Other	30	B10
	Other Vegetable oil and its fats:		
15180031	Edible grade	80	B10
15180039	Other	30	B10
15180040	Other	80	B10
1520	Glycerol, crude; glycerol waters and glycerol lyes.		
15200000	Glycerol, crude; glycerol waters and glycerol lyes		X
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
152110	Vegetable waxes		
	Carnauba Waxes:		
15211011	Edible wax for waxing fresh fruits and vegetables	30	B10
15211019	Other	30	B10
15211090	Other	30	B10
152190	Other		
15219010	Beewax whether or not coloured	30	B10
15219020	Shellac wax whether or not coloured	30	B10
15219090	Other	30	B10
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
15220010	Degras	30	B10
15220020	Soap stocks	30	B10
15220090	Other	30	B10
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		
16010000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		X
1602	Other prepared or preserved meat, meat offal or blood.		
160210	Homogenised preparations		
16021000	Homogenised preparations		X
160220	Of liver of any animal		
16022000	Of liver of any animal		X
	Of poultry of heading 01.05:		
160231	Of turkeys		
16023100	Of turkeys		X
160232	Of fowls of the species <i>Gallus domesticus</i>		
16023200	Of fowls of the species <i>Gallus domesticus</i>		X
160239	Other		
16023900	Other	30	B10
	Of swine:		
160241	Hams and cuts thereof		
16024100	Hams and cuts thereof		X
160242	Shoulders and cuts thereof		
16024200	Shoulders and cuts thereof		X
160249	Other, including mixtures		
16024900	Other, including mixtures	30	B10
160250	Of bovine animals		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
16025000	Of bovine animals	30	B10
160290	Other, including preparations of blood of any animal		
16029000	Other, including preparations of blood of any animal	30	B10
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.		
16030010	Extracts and juices of meat	30	B10
16030020	Extracts of fish	30	B10
16030090	Other	30	B10
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fisheggs.		
	Fish, whole or in pieces, but not minced:		
160411	Salmon		
16041100	Salmon	30	B10
160412	Herrings		
16041210	Pickled	30	B10
16041290	Other	30	B10
160413	Sardines, sardinella and brisling or sprats		
16041310	Sardines, sardinella and brisling	30	B10
16041320	Sprats	30	B10
160414	Tunas, skipjack and bonito (<i>Sarda spp.</i>)		
16041410	Tunas		X
16041490	Others		X
160415	Mackerel		
16041500	Mackerel		X
160416	Anchovies		
16041600	Anchovies	30	B10
160419	Other		
16041900	Other	30	B10
160420	Other prepared or preserved fish		
16042000	Other prepared or preserved fish	30	B10
160430	Caviar and caviar substitutes		
16043000	Caviar and caviar substitutes		X
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
160510	Crab		
16051000	Crab	30	B10
160520	Shrimps and prawns		
16052000	Shrimps and prawns		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
160530	Lobster		
16053000	Lobster		X
160540	Other crustaceans		
16054000	Other crustaceans	30	B10
160590	Other		
16059010	Clams	30	B10
16059020	Squid, octopus and cuttlefish	30	B10
16059030	Oysters	30	B10
16059090	Other	30	B10
1701	Cane or beet sugar and chemically pure sucrose, in solid form. Raw sugar not containing added flavouring or colouring matter:		
170111	Cane sugar		
17011110	Cane jaggery		X
17011120	Khandasari sugar	100	B10
17011190	Other		X
170112	Beet sugar		
17011200	Beet sugar Other:		X
170191	Containing added flavouring or colouring matter		
17019100	Refined sugar containing added flavouring or colouring matter		X
170199	Other		
17019910	Sugar cubes		X
17019990	Other		X
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. Lactose and lactose syrup:		
170211	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		
17021110	In solid form	30	B10
17021190	Other	30	B10
170219	Other		
17021910	In solid form	30	B10
17021990	Other	30	B10
170220	Maple sugar and maple syrup		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
17022010	In solid form	30	B10
17022090	Other	30	B10
170230	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
17023010	Glucose, liquid	30	B10
17023020	Glucose, solid	30	B10
	Dextrose:		
17023031	In solid form	30	B10
17023039	Other	30	B10
170240	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		
17024010	Glucose, liquid	30	B10
17024020	Glucose, solid	30	B10
	Dextrose:		
17024031	In solid form	30	B10
17024039	Other	30	B10
170250	Chemically pure fructose		
17025000	Chemically pure fructose	30	B10
170260	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		
17026010	In solid form	30	B10
17026090	Other	30	B10
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
17029010	Palmyra sugar		X
17029020	Chemically pure maltose		X
17029030	Artificial honey, whether or not mixed with natural honey		X
17029040	Caramel		X
17029050	Insulin syrup		X
17029090	Other		X
1703	Molasses resulting from the extraction or refining of sugar.		
170310	Cane molasses		
17031000	Cane molasses	30	B10
170390	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
17039010	Molasses, edible	30	B10
17039090	other	30	B10
1704	Sugar confectionery (including white chocolate), not containing cocoa.		
170410	Chewing gum, whether or not sugar-coated		
17041000	Chewing gum, whether or not sugar coated	45	B10
170490	Other		
17049010	Jelly confectionary	30	B10
17049020	Boiled sweets, whether or not filled	30	B10
17049030	Toffees, caramels and similar sweets	30	B10
17049090	other	30	B10
1801	Cocoa beans, whole or broken, raw or roasted.		
18010000	Cocoa Beans, whole or broken, raw or roasted	30	B10
1802	Cocoa shells, husks, skins and other cocoa waste.		
18020000	Cocoa shells, husks, skins and other cocoa waste	30	B10
1803	Cocoa paste, whether or not defatted.		
180310	Not defatted		
18031000	Not defatted		X
180320	Wholly or partly defatted		
18032000	Wholly or partly defatted		X
1804	Cocoa butter, fat and oil.		
18040000	Cocoa butter, fat and oil	30	B10
1805	Cocoa powder, not containing added sugar or other sweetening matter.		
18050000	Cocoa Powder, not containing added sugar or other sweetening matter	30	B10
1806	Chocolate and other food preparations containing cocoa.		
180610	Cocoa powder, containing added sugar or other sweetening matter		
18061000	Cocoa powder, containing added sugar or other sweetening matter	30	B10
180620	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		
18062000	Other preparations in blocks, slabs or bars weighing more than 2 kg. Or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg. Other, in blocks, slabs or bars:	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
180631	Filled		
18063100	Filled	30	B10
180632	Not filled		
18063200	Not filled	30	B10
180690	Other		
18069010	Chocolate and chocolate products		X
18069020	Sugar confectionary containing cocoa		X
18069030	Spreads containing cocoa		X
18069040	Preparations containing cocoa for making beverages		X
18069090	Other		X
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
190110	Preparations for infant use, put up for retail sale		
19011010	Malted milk (including powder)	50	B10
19011090	Other	50	B10
190120	Mixes and doughs for the preparation of bakers' wares of heading 19.05		
19012000	Mixes and doughs for the preparation of bakers' wares of heading 1905	30	B10
190190	Other		
19019010	Malt extract	30	B10
19019090	Other	30	B10
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
	Uncooked pasta, not stuffed or otherwise prepared:		
190211	Containing eggs		
19021100	Containing eggs	30	B10
190219	Other		
19021900	Other	30	B10
190220	Stuffed pasta, whether or not cooked or otherwise prepared		
19022010	Cooked	30	B10
19022090	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
190230	Other pasta		
19023010	Dried	30	B10
19023090	Other	30	B10
190240	Couscous		
19024010	Unprepared	30	B10
19024090	Other	30	B10
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		X
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.		
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
19041010	Corn flakes	30	B10
19041020	Paws, mudi and the like	30	B10
19041030	Bulgur wheat	30	B10
19041090	Other	30	B10
190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X
190430	Bulgur wheat		
19043000	Bulgur wheat	30	B10
190490	Other		
19049000	Other		X
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
190510	Crispbread		
19051000	Crispbread	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
190520	Gingerbread and the like		
19052000	Gingerbread and the like Sweet biscuits; waffles and wafers Sweet biscuits; waffles and wafers:	30	B10
190531	Sweet biscuits		
19053100	Sweet biscuits	45	B10
190532	Waffles and wafers		
	Communion wafers:		
19053211	Coated with chocolate or containing chocolate	45	B10
19053219	Other	45	B10
19053290	Other	45	B10
190540	Rusks, toasted bread and similar toasted products		
19054000	Rusks, toasted bread and similar toasted products	30	B10
190590	Other		
19059010	Pastries and cakes	30	B10
19059020	Biscuits not elsewhere specified or included	30	B10
19059030	Extruded or expanded products, savoury or salted	30	B10
19059040	Papad	30	B10
19059090	Other	30	B10
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
200110	Cucumbers and gherkins		
20011000	Cucumbers and gherkins	30	B10
200190	Other		
20019000	Other	30	B10
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
200210	Tomatoes, whole or in pieces		
20021000	Tomatoes, whole or in pieces		X
200290	Other		
20029000	Other	30	B10
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
200310	Mushrooms of the genus <i>Agaricus</i>		
20031000	Mushrooms of the genus <i>Agaricus</i>		X
200320	Truffles		
20032000	Truffles		X
200390	Other		
20039000	Other	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
200410	Potatoes		
20041000	Potatoes		X
200490	Other vegetables and mixtures of vegetables		
20049000	Other vegetables and mixtures of vegetables	30	B10
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
200510	Homogenised vegetables		
20051000	Homogenised vegetables		X
200520	Potatoes		
20052000	Potatoes		X
200540	Peas (<i>Pisum sativum</i>)		
20054000	Peas (<i>pisum, sativum</i>)		X
	Beans (<i>Vigna spp., Phaseolus spp.</i>):		
200551	Beans, shelled		
20055100	Beans, shelled		X
200559	Other		
20055900	Other		X
200560	Asparagus		
20056000	Asparagus	30	B10
200570	Olives		
20057000	Olives	30	B10
200580	Sweet corn (<i>Zea mays var. saccharata</i>)		
20058000	Sweet corn (<i>Zea mays var. saccharata</i>)		X
	Other vegetables and mixtures of vegetables:		
200591	Bamboo shoots		
20059100	Bamboo shoots		X
200599	Other		
20059900	Other		X
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).		
20060000	Vegetables, fruit, nuts fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
200710	Homogenised preparations		
20071000	Homogenised preparations Other:	30	B10
200791	Citrus fruit		
20079100	Citrus fruit	30	B10
200799	Other		
20079910	Mango	30	B10
20079920	Guava	30	B10
20079930	Pine apple	30	B10
20079940	Apple	30	B10
20079990	Other	30	B10
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. Nuts, ground-nuts and other seeds, whether or not mixed together:		
200811	Ground-nuts		
20081100	Ground-nuts	30	B10
200819	Other, including mixtures		
20081910	Cashew nut, roasted, salted or roasted and salted	30	B10
20081920	Other roasted nuts and seeds	30	B10
20081930	Other nuts, otherwise prepared or preserved	30	B10
20081940	Other roasted and fried vegetable products	30	B10
20081990	Other	30	B10
200820	Pineapples		
20082000	Pineapples	30	B10
200830	Citrus fruit		
20083010	Orange		X
20083090	Other		X
200840	Pears		
20084000	Pears	30	B10
200850	Apricots		
20085000	Apricots		X
200860	Cherries		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
20086000	Cherries	30	B10
200870	Peaches, including nectarines		
20087000	Peaches, including nectarines	30	B10
200880	Strawberries		
20088000	Strawberries	30	B10
	Other, including mixtures other than those of subheading 2008.19:		
200891	Palm hearts		
20089100	Palm hearts	30	B10
200892	Mixtures		
20089200	Mixtures	30	B10
200899	Other		
	Squash:		
20089911	Mango	30	B10
20089912	Lemon		X
20089913	Orange		X
20089914	Pineapple		X
20089919	Other		X
	Other:		
20089991	Fruit cocktail		X
20089992	Grapes		X
20089993	Apples		X
20089994	Guava	30	B10
20089999	Other		X
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	Orange juice:		
200911	Frozen		
20091100	Frozen		X
200912	Not frozen, of a Brix value not exceeding 20		
20091200	Not frozen, of a Brix value not exceeding 20	35	B10
200919	Other		
20091900	Other		X
	Grapefruit (including pomelo) juice:		
200921	Of a Brix value not exceeding 20		
20092100	Of a Brix value not exceeding 20	30	B10
200929	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
20092900	Other Juice of any other single citrus fruit:	30	B10
200931	Of a Brix value not exceeding 20		
20093100	Of a Brix value not exceeding 20	30	B10
200939	Other		
20093900	Other Pineapple juice:	30	B10
200941	Of a Brix value not exceeding 20		
20094100	Of a Brix value not exceeding 20	30	B10
200949	Other		
20094900	Other	30	B10
200950	Tomato juice		
20095000	Tomato juice Grape juice (including grape must):		X
200961	Of a Brix value not exceeding 30		
20096100	Of a Brix value not exceeding 30	30	B10
200969	Other		
20096900	Other Apple juice:	30	B10
200971	Of a Brix value not exceeding 20		
20097100	Of a Brix value not exceeding 20	30	B10
200979	Other		
20097900	Other	30	B10
200980	Juice of any other single fruit or vegetable		
20098010	Mango juice	30	B10
20098090	Other	30	B10
200990	Mixtures of juices		
20099000	Mixtures of juices	30	B10
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
210111	Extracts, essences and concentrates		
21011110	Instant coffee, flavoured	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
21011120	Instant coffee, not flavoured	30	B10
21011130	Coffee aroma	30	B10
21011190	Other	30	B10
210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
2101200	Preparations with basis of extracts, essences or concentrates or with a basis of coffee		X
210120	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté		
21012010	Instant tea	30	B10
21012020	Quick brewing black tea	30	B10
21012030	Tea aroma	30	B10
21012090	Other		X
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
21013010	Roasted chicory	30	B10
21013020	Roasted coffee substitutes	30	B10
21013090	Other		X
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
210210	Active yeasts		
21021010	Culture yeast	30	B10
21021020	Baker's yeast	30	B10
21021090	Other	30	B10
210220	Inactive yeasts; other single-cell micro-organisms, dead		
21022000	Inactive yeasts, other single-cell micro-organisms, dead	30	B10
210230	Prepared baking powders		
21023000	Prepared baking powders	30	B10
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
210310	Soya sauce		
21031000	Soya sauce	30	B10
210320	Tomato ketchup and other tomato sauces		
21032000	Tomato ketchup and other tomato sauces	30	B10
210330	Mustard flour and meal and prepared mustard		
21033000	Mustard flour and meal and prepared mustard	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
210390	Other		
21039010	Curry paste	30	B10
21039020	Chilli sauce	30	B10
21039030	Majonnaise and salad dressings	30	B10
21039040	Mixed, condiments and mixed seasoning	30	B10
21039090	Other	30	B10
2104	Soups and broths and preparations therefor; homogenised composite food preparations.		
210410	Soups and broths and preparations therefor		
21041010	Dried	30	B10
21041090	Other	30	B10
210420	Homogenised composite food preparations		
21042000	Homogenised composite food preparations		X
2105	Ice cream and other edible ice, whether or not containing cocoa.		
21050000	Ice cream and other edible ice, whether or not containing cocoa	30	B10
2106	Food preparations not elsewhere specified or included.		
210610	Protein concentrates and textured protein substances		
21061000	Protein concentrates and textured protein substances	30	B10
210690	Other		
	Soft drink concentrates:		
21069011	Sharbat		X
21069019	Other		X
21069020	Pan masala	30	B10
21069030	Betel nut product known as "Supari"		X
21069040	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup		X
21069050	Compound preparations for making non-alcoholic beverages		X
21069060	Food flavouring material		X
21069070	Churna for pan	30	B10
21069080	Custard powder		X
	Other:		
21069091	Diabetic foods	30	B10
21069092	Sterilized or pasteurized millstone		X
21069099	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
220110	Mineral waters and aerated waters		
22011010	Mineral waters	30	B10
22011020	Aerated waters	30	B10
220190	Other		
22019010	Ice and snow	30	B10
22019090	Other	30	B10
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
220210	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
22021010	Aerated waters	30	B10
22021020	Lemonade	30	B10
22021090	Other	30	B10
220290	Other		
22029010	Soya milk drinks, whether or not sweetened or flavoured	30	B10
22029020	Fruit pulp or fruit juice based drinks	30	B10
22029030	Beverages containing milk	30	B10
22029090	Other	30	B10
2203	Beer made from malt.		
22030000	Beer made from malt		X
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
220410	Sparkling wine		
22041000	Sparkling wine		X
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
220421	In containers holding 2ℓ or less		
22042110	Port and other red wines		X
22042120	Sherry and other white wines		X
22042190	Other		X
220429	Other		
22042910	Port and other red wines		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
22042920	Sherry and other white wines		X
22042990	Other		X
220430	Other grape must		
22043000	Other grape must		X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
220510	In containers holding 2ℓ or less		
22051000	In containers holding 2ℓ or less		X
220590	Other		
22059000	Other		X
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
22060000	Other fermented beverages (for example, cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included		X
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
	Rectified spirit:		
22071011	Concentrates of alcoholic beverages		X
22071019	Other		X
22071090	Other		X
220720	Ethyl alcohol and other spirits, denatured, of any strength		
22072000	Ethyl alcohol and other spirits, denatured, of any strength		X
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
220820	Spirits obtained by distilling grape wine or grape marc		
	In containers holding 2ℓ or less:		
22082011	Brandy		X
22082012	Liquors		X
22082019	Other		X
	Other:		
22082091	Brandy		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
22082092	Liquors		X
22082099	Other		X
220830	Whiskies		
	In containers holding 2ℓ or less:		
22083011	Bourbon whiskey		X
22083012	Scotch		X
22083013	Blended		X
22083019	Other		X
	Other:		
22083091	Bourbon whiskey		X
22083092	Scotch		X
22083093	Blended		X
22083099	Other		X
220840	Rum and other spirits obtained by distilling fermented sugarcane products		
	In containers holding 2ℓ or less:		
22084011	Rum		X
22084012	Other		X
	Other:		
22084091	Rum		X
22084092	Other		X
220850	Gin and Geneva		
	In containers holding 2ℓ or less:		
22085011	Gin		X
22085012	Geneva		X
22085013	Vodka		X
	Other:		
22085091	Gin		X
22085092	Geneva		X
220860	Vodka		
22086093	Vodka		X
220870	Liqueurs and cordials		
	In containers holding 2ℓ or less:		
22087011	Liqueurs		X
22087012	Cordials		X
	Other:		
22087091	Liqueurs		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
22087092	Cordials		X
220890	Other In containers holding 2ℓ or less:		
22089011	Tequila		X
22089012	Indenatured ethyl alcohol		X
22089019	Other		X
	Other:		
22089091	Tequila		X
22089092	Indenatured ethyl alcohol		X
22089099	Other		X
2209	Vinegar and substitutes for vinegar obtained from acetic acid.		
22090010	Brewed vinegar	30	B10
22090020	Synthetic vinegar	30	B10
22090090	Other	30	B10
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
230110	Flours, meals and pellets, of meat or meat offal; greaves		
23011010	Meat meals and pellets (including tankage)	30	B10
23011090	Other (including greaves)	30	B10
230120	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
	Fish meal, unfit for human consumption:		
23012011	In powder form		X
23012019	Other		X
23012090	Other		X
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
230210	Of maize (corn)		
23021010	Maize bran	30	B10
23021090	Other	30	B10
230230	Of wheat		
23023000	Of wheat	30	B10
230240	Of other cereals		
23024000	Of other cereals	30	B10
230250	Of leguminous plants		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
23025000	Of leguminous plants	30	B10
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
230310	Residues of starch manufacture and similar residues		
23031000	Residues of starch manufacture and similar residues	30	B10
230320	Beet-pulp, bagasse and other waste of sugar manufacture		
23032000	Beet-pulp, bagasse and other waste of sugar manufacture	30	B10
230330	Brewing or distilling dregs and waste		
23033000	Brewing or distilling dregs and waste	30	B10
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		
23040010	Oil-cake and oil-cake meal of soyabean, expeller variety	30	B10
23040020	Oil-cake of soyabean, solvent extracted (defatted) variety	30	B10
23040030	Meal of soyabean, solvent extracted (defatted)	30	B10
23040090	Other	30	B10
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		
23050010	Oil-cake and oil-cake meal of ground nut, expeller variety	30	B10
23050020	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	30	B10
23050090	Other	30	B10
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		
230610	Of cotton seeds		
23061010	Oil-cake and oil-cake meal, decorticated expeller variety	30	B10
23061020	Oil-cake and oil-cake meal, decorticated, solvent extracted (defatted) variety	30	B10
23061030	Oil-cake and oil-cake meal, undecorticated, expeller variety	30	B10
23061040	Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	30	B10
23061090	Other	30	B10
230620	Of linseed		
23062010	Oil-cake and oil-cake meal, expeller variety	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
23062020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	30	B10
23062090	Other	30	B10
230630	Of sunflower seeds		
23063010	Oil-cake and oil-cake meal, expeller variety	30	B10
23063020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	30	B10
23063090	Other	30	B10
	Of rape or colza seeds:		
230641	Of low erucic acid rape or colza seeds		
23064100	Of low erucic acid rape or colza seeds		X
230649	Other		
23064900	Other	30	B10
230650	Of coconut or copra		
23065010	Oil-cake and oil-cake meal, expeller variety	30	B10
23065020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	30	B10
23065090	Other	30	B10
230660	Of palm nuts or kernels		
23066000	Of palm nuts or kernels	30	B10
230690	Other		
	Oil-cake and oil-cake meal, expeller variety:		
23069011	Of mowra seeds	30	B10
23069012	Of mustard seeds	30	B10
23069013	Of niger seeds	30	B10
23069014	Of sesamum seeds	30	B10
23069015	Of mango kernel	30	B10
23069016	Of sal (de-oiled)	30	B10
23069017	Of castor seeds	30	B10
23069018	Of neem seeds	30	B10
23069019	Of other seeds	30	B10
	Oil-cake and oil-cake meal, solvent extracted (defatted) variety:		
23069021	Of mustard seeds	30	B10
23069022	Of niger seeds	30	B10
23069023	Of cardi seeds	30	B10
23069024	Of sesamum seeds	30	B10
23069025	Of mango kernel	30	B10
23069026	Of sal (de-oiled)	30	B10
23069027	Of castor seeds	30	B10
23069028	Of neem seeds	30	B10
23069029	Of other seeds	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
23069030	Residues babool seed extraction	30	B10
23069090	Other	30	B10
2307	Wine lees; argol.		
23070000	Wine lees; argol	30	B10
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	30	B10
2309	Preparations of a kind used in animal feeding.		
230910	Dog or cat food, put up for retail sale		
23091000	Dog or cat food, put up for retail sale	20	B10
230990	Other		
23099010	Compounded animal feed		X
23099020	Concentrates for compound animal feed		X
	Feeds for fish (prawn, etc.):		
23099031	Prawn and shrimps feed		X
23099032	Fish meal in powdered form		X
23099039	Other		X
23099090	Other		X
2401	Unmanufactured tobacco; tobacco refuse.		
240110	Tobacco, not stemmed/stripped		
24011010	Flue cured virginia tobacco		X
24011020	Sun cured country(natu) tobacco		X
24011030	Sun cured virginia tobacco		X
24011040	Burley tobacco		X
24011050	Tobacco for manufacture of biris, not stemmed	30	B10
24011060	Tobacco for manufacture of chewing tobacco	30	B10
24011070	Tobacco for manufacture of cigar and cheroot	30	B10
24011080	Tobacco for manufacture of hookah tobacco	30	B10
24011090	Other		X
240120	Tobacco, partly or wholly stemmed/stripped		
24012010	Flue cured virginia tobacco		X
24012020	Sun cured country (natu) tobacco		X
24012030	Sun cured virginia tobacco		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
24012040	Burley tobacco		X
24012050	Tobacco for manufacture of biris	30	B10
24012060	Tobacco for manufacture of chewing tobacco	30	B10
24012070	Tobacco for manufacture of cigar and cheroot	30	B10
24012080	Tobacco for manufacture of hookah tobacco	30	B10
24012090	Other		X
240130	Tobacco refuse		
24013000	Tobacco refuse		X
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
240210	Cigars, cheroots and cigarillos, containing tobacco		
24021010	Cigar and cheroots		X
24021020	Cigarillos		X
240220	Cigarettes containing tobacco		
24022010	Other than filter cigarettes, of length not exceeding 60 millimetres		X
24022020	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres		X
24022030	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres		X
24022040	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres		X
24022050	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres		X
24022090	Other		X
240290	Other		
24029010	Cigarettes of tobacco substitutes		X
24029020	Cigarillos of tobacco substitutes		X
24029090	Other		X
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
240310	Smoking tobacco, whether or not containing tobacco substitutes in any proportion		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
24031010	Hookah or gudaku tobacco	30	B10
24031020	Smoking mixtures for pipes and cigarettes	30	B10
	Biris:		
24031031	Other than paper rolled biris, manufactured without the aid of machine		X
24031039	Other		X
24031090	other		X
	Other:		
240391	"Homogenised" or "reconstituted" tobacco		
24039100	"Homogenised" or "reconstituted" tobacco	30	B10
240399	Other		
24039910	Chewing tobacco	30	B10
24039920	Preparations containing chewing tobacco	30	B10
24039930	Jarda scented tobacco	30	B10
24039940	Snuff	30	B10
24039950	Preparations containing snuff	30	B10
24039960	Tobacco extracts and essence	30	B10
24039970	Cut-tobacco		X
24039990	Other		X
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
250100	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		
25010010	Common Salt (including iodised salt)	5	B10
25010020	Rock Salt	5	B10
25010090	Other	5	B10
2502	Unroasted iron pyrites.		
25020000	Unroasted iron pyrites	5	B10
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		
250300	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
25030010	Sulphur recovered as by-product in refining of crude oil	5	B10
25030090	Other	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2504	Natural graphite.		
250410	In powder or in flakes		
25041010	Graphite, crystalline	5	B10
25041020	Graphite, amorphous	5	B10
25041090	Other	5	B10
250490	Other		
25049010	Graphite, micronised	5	B10
25049090	Other	5	B10
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		
250510	Silica sands and quartz sands		
	Silica sands:		
25051011	Processed (white)	5	B10
25051012	Processed (brown)	5	B10
25051019	Other	5	B10
25051020	Quartz sands	5	B10
250590	Other		
25059000	Other	5	B10
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
250610	Quartz		
25061010	In lumps	5	B10
25061020	In powder	5	B10
250620	Quartzite		
25062010	In lumps	5	B10
25062020	In powder	5	B10
25062090	Other	5	B10
2507	Kaolin and other kaolinic clays, whether or not calcined.		
250700	Kaolin and other kaolinic clays, whether or not calcined		
25070010	Crude	5	B10
	Other:		
25070021	Pharmaceutical grade	5	B10
25070022	Ceramic grade	5	B10
25070029	Other	5	B10
2508	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
250810	Bentonite		
25081010	Crude	5	B10
25081090	Other (includes processed and ground)	5	B10
250830	Fire-clay		
25083010	Non-plastic	5	B10
25083020	Semi-plastic	5	B10
25083030	Plastic	5	B10
25083090	Other	5	B10
250840	Other clays		
25084010	Ball clay	5	B10
25084020	Earth clay	5	B10
25084090	Other	5	B10
250850	Andalusite, kyanite and sillimanite		
25085010	Andalusite	5	B10
	Kyanite:		
25085021	Crude, other than calcined	5	B10
25085022	Processed, other than calcined (washed or ground or screened or beneficiated)	5	B10
25085023	Calcined	5	B10
	Sillimanite:		
25085031	Lumps	5	B10
25085032	Fines (including sand)	5	B10
25085039	Other	5	B10
250860	Mullite		
25086000	Mullite	5	B10
250870	Chamotte or dinas earths		
25087000	Chamotte or dinas earths	5	B10
2509	Chalk.		
25090000	Chalk	5	B10
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		
251010	Unground		
25101010	Natural calcium phosphate	5	B10
25101020	Natural aluminium calcium phosphate	5	B10
25101030	Natural calcium phosphate apatite	5	B10
25101090	Other	5	B10
251020	Ground		
25102010	Natural calcium phosphate	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
25102020	Natural aluminium calcium phosphate	5	B10
25102030	Natural calcium phosphate apatite	5	B10
25102090	Other	5	B10
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		
251110	Natural barium sulphate (barytes)		
25111010	Lumps	5	B10
25111020	Powder	5	B10
25111090	Other	5	B10
251120	Natural barium carbonate (witherite)		
25112000	Natural barium carbonate (witherite)	5	B10
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		
251200	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less		
25120010	Kieselguhr	5	B10
25120020	Tripolite	5	B10
25120030	Diatomite	5	B10
25120090	Other	5	B10
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
251310	Pumice stone		
25131000	Pumice stone	5	B10
251320	Emery, natural corundum, natural garnet and other natural abrasives		
25132010	Emery	5	B10
25132020	Natural Corundum	5	B10
25132030	Natural garnet	5	B10
25132090	Other	5	B10
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	Marble and travertine:		
251511	Crude or roughly trimmed		
25151100	Crude or roughly trimmed	10	B10
251512	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
25151210	Blocks	10	B10
25151220	Slabs	10	B10
25151290	Other	10	B10
251520	Ecaussine and other calcareous monumental or building stone; alabaster		
25152010	Alabaster	10	B10
25152090	Other	10	B10
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	Granite:		
251611	Crude or roughly trimmed		
25161100	Crude or roughly trimmed	10	B10
251612	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
25161200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10	B10
251620	Sandstone		
25162000	Sandstone	10	B10
251690	Other monumental or building stone		
25169010	Pakur stone	10	B10
25169020	Stone boulders	10	B10
25169090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		
251710	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		
25171010	Pakur stone, crushed or broken	5	B10
25171020	Flint	5	B10
25171090	Other	5	B10
251720	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517 10	5	B10
251730	Tarred macadam		
25173000	Tarred macadam	5	B10
	Granules, chippings and powder, of stone of heading 25.15 or 25.16, whether or not heat treated:		
251741	Of marble		
25174100	Of marble	5	B10
251749	Other		
25174900	Other	5	B10
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		
251810	Dolomite, not calcined or sintered		
25181000	Dolomite not calcined or sintered	5	B10
251820	Calcined or sintered dolomite		
25182000	Calcined or sintered dolomite	5	B10
251830	Dolomite ramming mix		
25183000	Dolomite ramming mix	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		
251910	Natural magnesium carbonate (magnesite)		
25191000	Natural magnesium carbonate (magnesite)	5	B10
251990	Other		
25199010	Fused magnesia (natural)	5	B10
25199020	Dead-burnt (sintered) magnesia	5	B10
25199030	Magnesium calcined (other than dead-burnt) not elsewhere specified or included	5	B10
25199040	Magnesium oxide	5	B10
25199090	Other	5	B10
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
252010	Gypsum; anhydrite		
25201010	Natural	5	B10
25201020	Marine	5	B10
25201090	Other	5	B10
252020	Plasters		
25202010	Calcined	5	B10
25202090	Other	5	B10
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		
252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		
25210010	Limestone flux (L.D., below 1% SiO ₂)	5	B10
25210090	Other	5	B10
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		
252210	Quicklime		
25221000	Quicklime	5	B10
252220	Slaked lime		
25222000	Slaked lime	5	B10
252230	Hydraulic lime		
25223000	Hydraulic lime	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
252310	Cement clinkers		
25231000	Cement clinkers Portland cement:	10	B10
252321	White cement, whether or not artificially coloured		
25232100	White cement, whether or not artificially coloured	10	B10
252329	Other		
25232910	Ordinary portland cement, dry		A
25232920	Ordinary portland cement, coloured		A
25232930	Portland pozzolana Cement		A
25232940	Portland slag cement		A
25232990	Other		A
252330	Aluminous cement		
25233000	Aluminous cement	10	B10
252390	Other hydraulic cements		
25239010	Sagol; ashmoh		X
25239020	High alumina refractory cement		X
25239090	Other		X
2524	Asbestos.		
252410	Crocidolite		
25241010	Crocidolite	10	B10
252490	Other		
	In rock form:		
25249011	Chrysotile	10	B10
25249012	Amphibole	10	B10
25249013	Chrysolite	10	B10
25249014	Amosite	10	B10
25249019	Other	10	B10
	Fibre raw, beaten or washed or graded to length:		
25249021	Chrysotile	10	B10
25249022	Amphibole	10	B10
25249023	Chrysolite	10	B10
25249024	Amosite	10	B10
25249029	Other	10	B10
	Flakes or powder:		
25249031	Chrysotile	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
25249032	Amphibole	10	B10
25249033	Chrysolite	10	B10
25249034	Amosite	10	B10
25249039	Other	10	B10
	Other:		
25249091	Waste	10	B10
25249099	Other	10	B10
2525	Mica, including splittings; mica waste.		
252510	Crude mica and mica rifted into sheets or splittings		
25251010	Mica blocks	5	B10
25251020	Condensor films trimmed but not cut to shape	5	B10
25251030	Mica splittings, book form	5	B10
25251040	Mica splittings, loose	5	B10
25251090	Other	5	B10
252520	Mica powder		
25252010	Mica flakes, 2.20 mesh	5	B10
25252020	Mica powder, dry ground	5	B10
25252030	Mica powder, micronised	5	B10
25252040	Mica powder, wet ground	5	B10
25252050	Mica powder, calcined	5	B10
25252090	Other	5	B10
252530	Mica waste		
25253010	Mica mine scrap and waste	5	B10
25253020	Mica factory scrap	5	B10
25253030	Mica cuttings book form	5	B10
25253090	Other	5	B10
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
252610	Not crushed, not powdered		
25261010	Steatite (soap stone, etc.) block	5	B10
25261020	Steatite (soap stone, etc.) lumps	5	B10
25261090	Other	5	B10
252620	Crushed or powdered		
25262000	Crushed or powdered	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.		
252810	Natural sodium borates and concentrates thereof (whether or not calcined)		
25281000	Natural sodium borates and concentrates thereof (whether or not calcined)	5	B10
252890	Other		
25289010	Natural boric acid (containing not more than 85% of H ₃ BO ₃)	5	B10
25289020	Natural calcium borates and concentrates thereof (whether or not calcined)	5	B10
25289090	Other	5	B10
2529	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		
252910	Feldspar		
25291010	Lumps	5	B10
25291020	Powder	5	B10
	Fluorspar:		
252921	Containing by weight 97% or less of calcium fluoride		
25292100	Containing by weight 97% or less of calcium fluoride	5	B10
252922	Containing by weight more than 97% of calcium fluoride		
25292200	Containing by weight more than 97% of calcium fluoride	5	B10
252930	Leucite; nepheline and nepheline syenite		
25293000	Leucite; nepheline and nepheline syenite	5	B10
2530	Mineral substances not elsewhere specified or included.		
253010	Vermiculite, perlite and chlorites, unexpanded		
25301010	Vermiculite	5	B10
25301020	Perlite	5	B10
25301090	Others (including powder)	5	B10
253020	Kieserite, epsomite (natural magnesium sulphates)		
25302000	Kieserite, epsomite (natural magnesium sulphates)	5	B10
253090	Other		
25309010	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc., not worked after moulding jet	5	B10
25309020	Natural arsenic sulphides (such as orpiment)	5	B10
25309030	Calcite	5	B10
25309040	Ores and concentrates of rare earth metals	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
25309050	Wollastonite	5	B10
25309060	Earth colour ochre, crude	5	B10
25309070	Other processed earth colour ochre	5	B10
	Other:		
25309091	Strontium sulphate (natural ore)	5	B10
25309099	Other	5	B10
2601	Iron ores and concentrates, including roasted iron pyrites.		
	Iron ores and concentrates, other than roasted iron pyrites:		
260111	Non-agglomerated		
26011110	Iron ore lumps (60% Fe or more)	2	B10
26011120	Iron ore lumps (below 60% Fe, including black iron ore containing up to 10% Mn)	2	B10
26011130	Iron ore fines (62% Fe or more)	2	B10
26011140	Iron ore fines (below 62% Fe)	2	B10
26011150	Iron ore concentrates	2	B10
26011190	Other	2	B10
260112	Agglomerated		
26011210	Iron ore pellets	2	B10
26011290	Other	2	B10
260120	Roasted iron pyrites		
26012000	Roasted iron pyrites	2	B10
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.		
260200	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight		
26020010	Manganese ore (46% or more)	2	B10
26020020	Manganese ore (44% or more but below 46%)	2	B10
26020030	Manganese ore (40% or more but below 44%)	2	B10
26020040	Manganese ore (35% or more but below 40%)	2	B10
26020050	Manganese ore (30% or more but below 35%)	2	B10
26020060	Ferruginous (10% or more but below 30%)	2	B10
26020070	Manganese ore sinters, agglomerated	2	B10
26020090	Other	2	B10
2603	Copper ores and concentrates.		
26030000	Copper ores and concentrates	2	B10
2604	Nickel ores and concentrates.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
26040000	Nickel ores and concentrates	2	B10
2605	Cobalt ores and concentrates.		
26050000	Cobalt ores and concentrates	2	B10
2606	Aluminium ores and concentrates.		
260600	Aluminium ores and concentrates		
26060010	Bauxite (natural), not calcined	2	B10
26060020	Bauxite (natural), calcined	2	B10
26060090	Other aluminium ores and concentrates	2	B10
2607	Lead ores and concentrates.		
26070000	Lead ores and concentrates	2	B10
2608	Zinc ores and concentrates.		
26080000	Zinc ores and concentrates	2	B10
2609	Tin ores and concentrates.		
26090000	Tin ores and concentrates	2	B10
2610	Chromium ores and concentrates.		
26100010	Chrome ore lumps, containing 47% Cr ₂ O ₃ and above	2	B10
26100020	Chrome ore lumps, containing 40% or more but less than 47% Cr ₂ O ₃	2	B10
26100030	Chrome ore lumps below 40% Cr ₂ O ₃	2	B10
26100040	Chrome ore friable and concentrates fixes containing 47% Cr ₂ O ₃ and above	2	B10
26100090	Other	2	B10
2611	Tungsten ores and concentrates.		
26110000	Tungsten ores and concentrates	2	B10
2612	Uranium or thorium ores and concentrates.		
261210	Uranium ores and concentrates		
26121000	Uranium ores and concentrates	2	B10
261220	Thorium ores and concentrates		
26122000	Thorium ores and concentrates	2	B10
2613	Molybdenum ores and concentrates.		
261310	Roasted		
26131000	Roasted	2	B10
261390	Other		
26139000	Other	2	B10
2614	Titanium ores and concentrates.		
261400	Titanium ores and concentrates		
26140010	Ilmenite unprocessed	2	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
26140020	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground) Rutile:	2	B10
26140031	Rare earth oxides including rutile sand	2	B10
26140039	Other	2	B10
26140090	Other	2	B10
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.		
261510	Zirconium ores and concentrates		
26151000	Zirconium ores and concentrates	2	B10
261590	Other		
26159010	Vanadium ores and concentrates	2	B10
26159020	Niobium or tantalum ores and concentrates	2	B10
2616	Precious metal ores and concentrates.		
261610	Silver ores and concentrates		
26161000	Silver ores and concentrates	2	B10
261690	Other		
26169010	Gold ores and concentrates	2	B10
26169090	Other	2	B10
2617	Other ores and concentrates.		
261710	Antimony ores and concentrates		
26171000	Antimony ores and concentrates	2	B10
261790	Other		
26179000	Other	2	B10
2618	Granulated slag (slag sand) from the manufacture of iron or steel.		
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	5	B10
2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.		
261900	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		
26190010	Converted slag (scull) of blast furnace	5	B10
26190090	Other	5	B10
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.		
	Containing mainly zinc:		
262011	Hard zinc spelter		
26201100	Hard zinc spelter	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
262019	Other		
26201900	Other Containing mainly lead:	10	B10
262021	Leaded gasoline sludges and leaded anti-knock compound sludges		
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	5	B10
262029	Other		
26202900	Other	5	B10
262030	Containing mainly copper		
26203010	Brass dross	10	B10
26203090	Other	10	B10
262040	Containing mainly aluminium		
26204010	Aluminium dross	5	B10
26204090	Other	5	B10
262060	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		
26206000	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 Other:	5	B10
262091	Containing antimony, beryllium, cadmium, chromium or their mixtures		
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	5	B10
262099	Other		
26209900	Other	5	B10
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.		
262110	Ash and residues from the incineration of municipal waste		
26211000	Ash and residues from the incineration of municipal waste	5	B10
262190	Other		
26219000	Other	5	B10
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
	Coal, whether or not pulverised, but not agglomerated:		
270111	Anthracite		
27011100	Anthracite	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
270112	Bituminous coal		
27011200	Bituminous coal	55	B10
270119	Other coal		
27011910	Coking coal	10	B10
27011920	Steam coal	10	B10
27011990	Other	10	B10
270120	Briquettes, ovoids and similar solid fuels manufactured from coal		
27012010	Anthracite agglomerated	10	B10
27012090	Other	10	B10
2702	Lignite, whether or not agglomerated, excluding jet.		
270210	Lignite, whether or not pulverised, but not agglomerated		
27021000	Lignite, whether or not pulverised, but not agglomerated	10	B10
270220	Agglomerated lignite		
27022000	Agglomerated lignite	10	B10
2703	Peat (including peat litter), whether or not agglomerated.		
270300	Peat (including peat litter), whether or not agglomerated		
27030010	Peat whether or not compressed into bales, but not agglomerated	10	B10
27030090	Other	10	B10
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		
270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		
27040010	Retort carbon (gas carbon)	10	B10
27040020	Coke and semi-coke of lignite or of peat	10	B10
27040030	Hard coke of coal	10	B10
27040040	Soft coke of coal	10	B10
27040090	Other	10	B10
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	10	B10
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		
270600	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
27060010	Coal tar	10	B10
27060090	Other	10	B10
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
270710	Benzol (benzene)		
27071000	Benzol (benzene)	10	B10
270720	Toluol (toluene)		
27072000	Toluol (toluene)	10	B10
270730	Xylol (xylenes)		
27073000	Xylol (xylenes)	10	B10
270740	Naphthalene		
27074000	Naphthalene	10	B10
270750	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method		
27075000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method		A
	Other:		
270791	Creosote oils		
27079100	Creosote oils	10	B10
270799	Other		
27079900	Other	10	B10
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
270810	Pitch		
27081010	Obtained by blending with creosote oil or other coal tar distillates	10	B10
27081090	Other	10	B10
270820	Pitch coke		
27082000	Pitch coke	10	B10
2709	Petroleum oils and oils obtained from bituminous minerals, crude.		
27090000	Petroleum oils and oils obtained from bituminous minerals, crude	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
271011	Light oils and preparations Motor spirit:		
27101111	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115 °C	10	B10
27101112	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70 °C	10	B10
27101113	Other special boiling point spirits (other than benzene, benzol, toluene and touol)	10	B10
27101119	Other		X
27101120	Natural gasoline liquid (NGL)	10	B10
27101190	Other	10	B10
271019	Other		
27101910	Superior kerosine oil (SKO)	10	B10
27101920	Aviation turbine fuel (ATF)	10	B10
27101930	High speed diesel (HSD)	7.5	B10
27101940	Light diesel oil (LDO)	10	B10
27101950	Fuel oil	10	B10
27101960	Base oil	10	B10
27101970	Jute batching oil and textile oil	10	B7
27101980	Lubricating oil	10	B7
27101990	Other		X
	Waste oils:		
271091	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		
27109100	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
271099	Other		
27109900	Other		X
2711	Petroleum gases and other gaseous hydrocarbons.		
	Liquefied:		
271111	Natural gas		
27111100	Natural gas	10	B10
271112	Propane		
27111200	Propane	5	B10
271113	Butanes		
27111300	Butanes	5	B10
271114	Ethylene, propylene, butylene and butadiene		
27111400	Ethylene, propylene, butylene and butadiene		X
271119	Other		
27111900	Other	10	B10
	In gaseous state:		
271121	Natural gas		
27112100	Natural gas	5	B10
271129	Other		
27112900	Other		X
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
271210	Petroleum jelly		
27121010	Crude	10	B10
27121090	Other	10	B10
271220	Paraffin wax containing by weight less than 0.75% of oil		
27122010	Chlorinated paraffin wax	10	B10
27122090	Other		X
271290	Other		
27129010	Micro-crystalline petroleum wax		X
27129020	Lignite wax	10	B10
27129030	Slack wax	10	B10
27129090	Other		X
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	Petroleum coke:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
271311	Not calcined		
27131100	Not calcined		X
271312	Calcined		
27131200	Calcined	10	B10
271320	Petroleum bitumen		
27132000	Petroleum bitumen		A
271390	Other residues of petroleum oils or of oils obtained from bituminous minerals		
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals		X
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
271410	Bituminous or oil shale and tar sands		
27141000	Bituminous or oil shale and tar sands	10	B10
271490	Other		
27149010	Asphalt, natural	10	B10
27149020	Bitumen, natural	10	B10
27149030	Gilsonete	10	B10
27149090	Other	10	B10
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		
271500	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)		
27150010	Cut back, bituminous or asphalt	10	B10
27150090	Other	10	B10
2716	Electrical energy.		
27160000	Electrical energy		A
2801	Fluorine, chlorine, bromine and iodine.		
280110	Chlorine		
28011000	Chlorine	5	B10
280120	Iodine		
28012000	Iodine	5	B10
280130	Fluorine; bromine		
28013010	Fluorine	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28013020	Bromine	5	B10
2802	Sulphur, sublimed or precipitated; colloidal sulphur.		
280200	Sulphur, sublimed or precipitated; colloidal sulphur		
28020010	Sublimed sulphur	5	B10
28020020	Precipitated sulphur	5	B10
28020030	Colloidal sulphur	5	B10
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		
280300	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		
28030010	Carbon blacks		X
28030020	Acetylene black		X
28030090	Other		X
2804	Hydrogen, rare gases and other non-metals.		
280410	Hydrogen		
28041000	Hydrogen	5	B10
	Rare gases:		
280421	Argon		
28042100	Argon	5	B10
280429	Other		
28042910	Helium	5	B10
28042990	Other	5	B10
280430	Nitrogen		
28043000	Nitrogen	5	B10
280440	Oxygen		
28044010	Medicinal grade	5	B10
28044090	Other	5	B10
280450	Boron; tellurium		
28045010	Boron	5	B10
28045020	Tellurium	5	B10
	Silicon:		
280461	Containing by weight not less than 99.99 % of silicon		
28046100	Containing by weight not less than 99.99% of silicon	5	B10
280469	Other		
28046900	Other	5	B10
280470	Phosphorus		
28047010	Phosphorus,black	5	B10
28047020	Phosphorus,red	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28047030	Phosphorus,white or yellow	5	B10
280480	Arsenic		
28048000	Arsenic	5	B10
280490	Selenium		
28049000	Selenium	5	B10
2805	Alkali or alkaline -earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
	Alkali or alkaline-earth metals:		
280511	Sodium		
28051100	Sodium	5	B10
280512	Calcium		
28051200	Calcium	5	B10
280519	Other		
28051900	Other	5	B10
280530	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5	B10
280540	Mercury		
28054000	Mercury	5	B10
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
280610	Hydrogen chloride (hydrochloric acid)		
28061000	Hydrogen chloride (hydrochloric acid)	7.5	B10
280620	Chlorosulphuric acid		
28062000	Chlorosulphuric acid	7.5	B10
2807	Sulphuric acid; oleum.		
280700	Sulphuric acid; oleum		
28070010	Sulphuric acid	7.5	B10
28070020	Oleum	7.5	B10
2808	Nitric acid; sulphonitric acids.		
280800	Nitric acid; sulphonitric acids		
28080010	Nitric acid	7.5	B10
28080020	Sulphonitric acids	7.5	B10
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.		
280910	Diphosphorus pentaoxide		
28091000	Diphosphorus pentaoxide	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
280920	Phosphoric acid and polyphosphoric acids		
28092010	Phosphoric acid	7.5	B10
28092020	Polyphosphoric acids	7.5	B10
2810	Oxides of boron; boric acids.		
	Oxides of boron; boric acids:		
28100010	Oxides of boron	7.5	B10
28100020	Boric acids	7.5	B10
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals.		
	Other inorganic acids:		
281111	Hydrogen fluoride (hydrofluoric acid)		
28111100	Hydrogen fluoride (hydrofluoric acid)	7.5	B10
281119	Other		
28111910	Hydrocyanic acid (hydrogen cyanide, prussic acid)	7.5	B10
28111920	Hypophosphorus acid (phosphinic acid)	7.5	B10
28111930	Acids of arsenic	7.5	B10
28111940	Sulphonic acid	7.5	B10
28111990	Other	7.5	B10
	Other inorganic oxygen compounds of non-metals:		
281121	Carbon dioxide		
28112110	Dry ice	7.5	B10
28112190	Other	7.5	B10
281122	Silicon dioxide		
28112200	Silicon dioxide	7.5	B10
281129	Other		
28112910	Arsenic pentaoxide	7.5	B10
28112920	Arsenic trioxide	7.5	B10
28112930	Nitrous oxide	7.5	B10
28112940	Carbon monoxide	7.5	B10
28112950	Sulphur trioxide (sulphuric anhydride)	7.5	B10
28112990	Other	7.5	B10
2812	Halides and halide oxides of non-metals.		
281210	Chlorides and chloride oxides		
28121010	Phosgene(carbonyl chloride,carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	7.5	B10
	Phosphorus trichloride and Phosphorus pentachloride:		
28121021	Phosphorus trichloride	7.5	B10
28121022	Phosphorus pentachloride	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28121030	Phosphorus oxychloride	7.5	B10
	Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride, Sulphur dichloride:		
28121041	Sulphur oxychloride	7.5	B10
28121042	Sulphur monochloride	7.5	B10
28121043	Sulphur dichloride	7.5	B10
28121047	Thionyl chloride	7.5	B10
28121050	Silicon tetrachloride	7.5	B10
28121060	Arsenous trichloride	7.5	B10
28121090	Other	7.5	B10
281290	Other		
28129000	Other	7.5	B10
2813	Sulphides of non-metals; commercial phosphorus trisulphide.		
281310	Carbon disulphide		
28131000	Carbon disulphide	7.5	B10
281390	Other		
28139010	Arsenic disulphide (artificial)	7.5	B10
28139020	Commercial phosphorus trisulphide	7.5	B10
28139090	Other	7.5	B10
2814	Ammonia, anhydrous or in aqueous solution.		
281410	Anhydrous ammonia		
28141000	Anhydrous ammonia	5	B10
281420	Ammonia in aqueous solution		
28142000	Ammonia in aqueous solution	5	B10
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
	Sodium hydroxide (caustic soda):		
281511	Solid		
28151110	Flakes	7.5	B10
28151190	Other	7.5	B10
281512	In aqueous solution (soda lye or liquid soda)		
28151200	In aqueous solution (soda lye or liquid soda)	7.5	B10
281520	Potassium hydroxide (caustic potash)		
28152000	Potassium hydroxide (caustic potash)	7.5	B10
281530	Peroxides of sodium or potassium		
28153000	Peroxides of sodium or potassium	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
281610	Hydroxide and peroxide of magnesium		
28161010	Hydroxide of magnesium	7.5	B10
28161020	Peroxide of magnesium	7.5	B10
281640	Oxides, hydroxides and peroxides, of strontium or barium		
28164000	Oxides, hydroxides and peroxides, of strontium or barium	7.5	B10
2817	Zinc oxide; zinc peroxide.		
281700	Zinc oxide; zinc peroxide		
28170010	Zinc oxide		X
28170020	Zinc peroxide		X
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
281810	Artificial corundum, whether or not chemically defined		
28181000	Artificial corundum, whether or not chemically defined	7.5	B10
281820	Aluminium oxide, other than artificial corundum		
28182010	Alumina, calcined	7.5	B10
28182090	Other	7.5	B10
281830	Aluminium hydroxide		
28183000	Aluminium hydroxide	7.5	B10
2819	Chromium oxides and hydroxides.		
281910	Chromium trioxide		
28191000	Chromium trioxide	7.5	B10
281990	Other		
28199000	Other	7.5	B10
2820	Manganese oxides.		
282010	Manganese dioxide		
28201000	Manganese dioxide	7.5	B10
282090	Other		
28209000	Other	7.5	B10
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.		
282110	Iron oxides and hydroxides		
28211010	Iron oxides	7.5	B10
28211020	Iron hydroxides	7.5	B10
282120	Earth colours		
28212000	Earth colours	7.5	B10
2822	Cobalt oxides and hydroxides; commercial cobalt oxides.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
282200	Cobalt oxides and hydroxides; commercial cobalt oxides		
28220010	Cobalt oxides	7.5	B10
28220020	Cobalt hydroxides	7.5	B10
28220030	Commercial cobalt oxides	7.5	B10
2823	Titanium oxides.		
282300	Titanium oxides		
28230010	Titanium dioxide	7.5	B10
28230090	Other	7.5	B10
2824	Lead oxides; red lead and orange lead.		
282410	Lead monoxide (litharge, massicot)		
28241010	Litharge	7.5	B10
28241020	Massicot	7.5	B10
282490	Other		
28249000	Other	7.5	B10
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		
282510	Hydrazine and hydroxylamine and their inorganic salts		
28251010	Hydrazine anhydrous	7.5	B10
28251020	Hydrazine hydrate	7.5	B10
28251030	Hydrazine sulphate	7.5	B10
28251040	Hydroxylamine sulphate	7.5	B10
28251090	Other	7.5	B10
282520	Lithium oxide and hydroxide		
28252000	Lithium oxide and hydroxide	7.5	B10
282530	Vanadium oxides and hydroxides		
28253010	Vanadium pentoxide flakes	7.5	B10
28253090	Other	7.5	B10
282540	Nickel oxides and hydroxides		
28254000	Nickel oxides and hydroxides	7.5	B10
282550	Copper oxides and hydroxides		
28255000	Copper oxides and hydroxides	7.5	B10
282560	Germanium oxides and zirconium dioxide		
28256010	Germanium oxides	7.5	B10
28256020	Zirconium dioxide	7.5	B10
282570	Molybdenum oxides and hydroxides		
28257010	Molybdenum trioxide	7.5	B10
28257020	Molybdic acid	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28257090	Other	7.5	B10
282580	Antimony oxides		
28258000	Antimony oxides	7.5	B10
282590	Other		
28259010	Tin oxide	7.5	B10
28259020	Cadmium oxide	7.5	B10
28259040	Calcium hydroxide	7.5	B10
28259050	Ammonium hydroxide	7.5	B10
28259090	Other	7.5	B10
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		
	Fluorides:		
282612	Of aluminium		
28261200	Of aluminium	7.5	B10
282619	Other		
28261910	Magnesium fluoride	7.5	B10
28261990	Other	7.5	B10
282630	Sodium hexafluoroaluminate (synthetic cryolite)		
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	7.5	B10
282690	Other		
28269000	Other	7.5	B10
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		
282710	Ammonium chloride		
28271000	Ammonium chloride	7.5	B10
282720	Calcium chloride		
28272000	Calcium chloride	7.5	B10
	Other chlorides:		
282731	Of magnesium		
28273100	Of magnesium	7.5	B10
282732	Of aluminium		
28273200	Of aluminium	7.5	B10
282735	Of nickel		
28273500	Of nickel	7.5	B10
282739	Other		
28273920	Mercurous chloride	7.5	B10
28273930	Strontium chloride	7.5	B10
28273940	Cuprous chloride	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28273990	Other	7.5	B10
	Chloride oxides and chloride hydroxides:		
282741	Of copper		
28274110	Copper oxychloride	7.5	B10
28274190	Other	7.5	B10
282749	Other		
28274900	Other	7.5	B10
	Bromides and bromide oxides:		
282751	Bromides of sodium or of potassium		
28275110	Bromides of sodium	7.5	B10
28275120	Bromides of potassium	7.5	B10
282759	Other		
28275910	Magnesium bromide	7.5	B10
28275990	Other	7.5	B10
282760	Iodides and iodide oxides		
28276010	Potassium iodide	7.5	B10
28276020	Sodium iodide	7.5	B10
28276090	Other	7.5	B10
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
282810	Commercial calcium hypochlorite and other calcium hypochlorites		
28281010	Commercial calcium hypochlorite (bleaching paste or powder)	7.5	B10
28281090	Other	7.5	B10
282890	Other		
	Sodium hypochlorites:		
28289011	Bleaching paste or powder	7.5	B10
28289019	Other	7.5	B10
28289020	Potassium hypochlorites	7.5	B10
28289030	Sodium chlorite	7.5	B10
28289040	Aluminium chlorite	7.5	B10
28289050	Hypobromites	7.5	B10
28289060	Bleaching paste or powder of other hypochlorites	7.5	B10
28289090	Other	7.5	B10
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
	Chlorates:		
282911	Of sodium		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28291100	Of sodium	7.5	B10
282919	Other		
28291910	Barium chlorate	7.5	B10
28291920	Potassium chlorate	7.5	B10
28291930	Magnesium chlorate	7.5	B10
28291990	Other	7.5	B10
282990	Other		
28299010	Perchlorates	7.5	B10
28299020	Bromates and perbromates	7.5	B10
28299030	Iodates and periodates	7.5	B10
2830	Sulphides; polysulphides, whether or not chemically defined.		
283010	Sodium sulphides		
28301000	Sodium sulphides	7.5	B10
283090	Other		
28309010	Sulphides	7.5	B10
28309020	Polysulphides	7.5	B10
2831	Dithionites and sulphonylates.		
283110	Of sodium		
28311010	Sodium dithionites (sodium hydrosulphite)	7.5	B10
28311020	Sodium sulphonylates (including sodium formaldehyde sulphonylate)	7.5	B10
283190	Other		
28319010	Dithionites	7.5	B10
28319020	Sulphonylates	7.5	B10
2832	Sulphites; thiosulphates.		
283210	Sodium sulphites		
28321010	Sodium bisulphite	7.5	B10
28321020	Sodium hydrosulphite	7.5	B10
28321090	Other	7.5	B10
283220	Other sulphites		
28322010	Potassium metabisulphite	7.5	B10
28322020	Magnesium sulphite	7.5	B10
28322090	Other	7.5	B10
283230	Thiosulphates		
28323010	Sodium thiosulphate (hypo)	7.5	B10
28323020	Magnesium thiosulphate	7.5	B10
28323090	Other	7.5	B10
2833	Sulphates; alums; peroxosulphates (persulphates).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Sodium sulphates:		
283311	Disodium sulphate		
28331100	Disodium sulphate	7.5	B10
283319	Other		
28331910	Sodium hydrogen sulphate (acid sulphate)	7.5	B10
28331920	Sodium pyrosulphate	7.5	B10
28331990	Other	7.5	B10
	Other sulphates:		
283321	Of magnesium		
28332100	Of magnesium	7.5	B10
283322	Of aluminium		
28332210	Aluminium sulphate (iron free)	7.5	B10
28332290	Other	7.5	B10
283324	Of nickel		
28332400	Of nickel	7.5	B10
283325	Of copper		
28332500	Of copper	7.5	B10
283327	Of barium		
28332700	Of barium	7.5	B10
283329	Other		
28332910	Ferrous sulphate	7.5	B10
28332930	Quinidine sulphate	7.5	B10
28332940	Manganese sulphate	7.5	B10
28332950	Strontium sulphate	7.5	B10
28332990	Other	7.5	B10
283330	Alums		
28333010	Ammonium alum	7.5	B10
28333020	Ferric ammonium alum	7.5	B10
28333030	Potash alum	7.5	B10
28333090	Other	7.5	B10
283340	Peroxosulphates (persulphates)		
28334000	Peroxosulphates (persulphates)	7.5	B10
2834	Nitrites; nitrates.		
283410	Nitrites		
28341010	Sodium nitrite	7.5	B10
28341090	Other	7.5	B10
	Nitrates:		
283421	Of potassium		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
28342100	Of potassium	7.5	B10
283429	Other		
28342910	Strontium nitrate	7.5	B10
28342920	Magnesium nitrate	7.5	B10
28342930	Barium nitrate	7.5	B10
28342990	Other	7.5	B10
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		
283510	Phosphinates (hypophosphites) and phosphonates (phosphites)		
28351010	Calcium hypophosphite	7.5	B10
28351020	Magnesium hypophosphite	7.5	B10
28351090	Other	7.5	B10
	Phosphates:		
283522	Of mono- or disodium		
28352200	Of mono-or disodium	7.5	B10
283524	Of potassium		
28352400	Of potassium	7.5	B10
283525	Calcium hydrogenorthophosphate ("dicalcium phosphate")		
28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	7.5	B10
283526	Other phosphates of calcium		
28352610	Calcium monobasic phosphate	7.5	B10
28352620	Calcium tribasic phosphate	7.5	B10
28352690	Other	7.5	B10
283529	Other		
28352910	Magnesium phosphate, monobasic	7.5	B10
28352920	Magnesium phosphate, dibasic	7.5	B10
28352930	Magnesium phosphate, tribasic	7.5	B10
28352940	Sodium hexametaphosphate	7.5	B10
28352990	Other	7.5	B10
	Polyphosphates:		
283531	Sodium triphosphate (sodium tripolyphosphate)		
28353100	Sodium triphosphate (sodium tripoly-phosphate)	7.5	B10
283539	Other		
28353900	Other	7.5	B10
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
283620	Disodium carbonate		
28362010	Disodium carbonate, dense	7.5	B10
28362020	Disodium carbonate, light	7.5	B10
28362090	Other	7.5	B10
283630	Sodium hydrogencarbonate (sodium bicarbonate)		
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	7.5	B10
283640	Potassium carbonates		
28364000	Potassium carbonates	7.5	B10
283650	Calcium carbonate		
28365000	Calcium carbonate	7.5	B10
283660	Barium carbonate		
28366000	Barium carbonate	7.5	B10
	Other:		
283691	Lithium carbonates		
28369100	Lithium carbonates	7.5	B10
283692	Strontium carbonate		
28369200	Strontium carbonate	7.5	B10
283699	Other		
28369910	Percarbonates	7.5	B10
28369920	Magnesium carbonate	7.5	B10
28369930	Aluminium bicarbonate	7.5	B10
28369990	Other	7.5	B10
2837	Cyanides, cyanide oxides and complex cyanides.		
	Cyanides and cyanide oxides:		
283711	Of sodium		
28371100	Of sodium	7.5	B10
283719	Other		
28371910	Potassium cyanide	7.5	B10
28371920	Double cyanide of potassium and sodium	7.5	B10
28371990	Other	7.5	B10
283720	Complex cyanides		
28372010	Ammonium sulphocyanide	7.5	B10
28372020	Potassium ferricyanide	7.5	B10
28372030	Potassium ferrocyanide	7.5	B10
28372040	Sodium ferrocyanide	7.5	B10
28372050	Sodium nitroprusside (sodium nitroferrocyanide)	7.5	B10
28372090	Other	7.5	B10
2839	Silicates; commercial alkali metal silicates.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of sodium:		
283911	Sodium metasilicates		
28391100	Sodium metasilicates	7.5	B10
283919	Other		
28391900	Other	7.5	B10
283990	Other		
28399010	Magnesium trisilicate	7.5	B10
28399090	Other	7.5	B10
2840	Borates; peroxoborates (perborates).		
	Disodium tetraborate (refined borax):		
284011	Anhydrous		
28401100	Anhydrous	7.5	B10
284019	Other		
28401900	Other	7.5	B10
284020	Other borates		
28402010	Magnesium borate	7.5	B10
28402090	Other	7.5	B10
284030	Peroxoborates (perborates)		
28403000	Peroxoborates (perborates)	7.5	B10
2841	Salts of oxometallic or peroxometallic acids.		
284130	Sodium dichromate		
28413000	Sodium dichromate	7.5	B10
284150	Other chromates and dichromates; peroxochromates		
28415010	Sodium chromate	7.5	B10
28415090	Other	7.5	B10
	Manganites, manganates and permanganates:		
284161	Potassium permanganate		
28416100	Potassium permanganate	7.5	B10
284169	Other		
28416900	Other	7.5	B10
284170	Molybdates		
28417010	Aluminium molybdate	7.5	B10
28417020	Sodium molybdate	7.5	B10
28417090	Other	7.5	B10
284180	Tungstates (wolframates)		
28418010	Sodium tungstate	7.5	B10
28418020	Magnesium tungstate	7.5	B10
28418090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
284190	Other		
28419000	Other	7.5	B10
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		
284210	Double or complex silicates, including aluminosilicates whether or not chemically defined		
28421000	Double or complex silicates, including aluminosilicates, whether or not chemically defined	7.5	B10
284290	Other		
28429010	Arsenites and arsenates	7.5	B10
28429020	Bichromates and dichromates	7.5	B10
28429090	Other	7.5	B10
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
284310	Colloidal precious metals		
28431010	Of gold	7.5	B10
28431020	Of silver	7.5	B10
28431090	Other	7.5	B10
	Silver compounds:		
284321	Silver nitrate		
28432100	Silver nitrate	7.5	B10
284329	Other		
28432900	Other	7.5	B10
284330	Gold compounds		
28433000	Gold compounds	7.5	B10
284390	Other compounds; amalgams		
	Other compounds:		
28439011	Sodium aurous thiosulphate	7.5	B10
28439012	Noble metal solutions of platinum, rhodium and palladium	7.5	B10
28439019	Other	7.5	B10
28439020	Amalgams	7.5	B10
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
284410	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds		
28441000	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	7.5	B10
284420	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		
28442000	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions(including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	7.5	B10
284430	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		
28443010	Uranium depleted in U235 and thorium and their alloys, unwrought or wrought and compounds thereof	7.5	B10
	Compounds of thorium or of uranium depleted in U235:		
28443021	Thorium oxide	7.5	B10
28443022	Thorium hydroxide	7.5	B10
28443023	Thorium nitrate	7.5	B10
28443029	Other	7.5	B10
28443030	Waste and scrap of uranium depleted in U235 or of thorium	7.5	B10
28443090	Other	7.5	B10
284440	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		
28444000	Radioactive elements and isotopes and compounds other than those of sub-heading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	7.5	B10
284450	Spent (irradiated) fuel elements (cartridges) of nuclear reactors		
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2845	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
284510	Heavy water (deuterium oxide)		
28451000	Heavy water (deuterium oxide)	7.5	B10
284590	Other		
28459010	Nuclear fuels not elsewhere included or specified	7.5	B10
28459090	Other	7.5	B10
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.		
284610	Cerium compounds		
28461010	Cerium oxides	7.5	B10
28461090	Other	7.5	B10
284690	Other		
28469010	Rare-earth oxides not elsewhere included or specified	7.5	B10
28469020	Rare-earth fluorides not elsewhere included or specified	7.5	B10
28469030	Rare-earth chlorides not elsewhere included or specified	7.5	B10
28469090	Other	7.5	B10
2847	Hydrogen peroxide, whether or not solidified with urea.		
28470000	Hydrogen peroxide, whether or not solidified with urea	7.5	B10
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus.		
284800	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
28480010	Of copper(phosphor copper), containing more than 15% by weight of phosphorus	7.5	B10
28480020	Of zinc	7.5	B10
28480090	Other	7.5	B10
2849	Carbides, whether or not chemically defined.		
284910	Of calcium		
28491000	Of calcium	7.5	B10
284920	Of silicon		
28492010	Carborundum	7.5	B10
28492090	Other	7.5	B10
284990	Other		
28499010	Boron carbide	7.5	B10
28499020	Tungsten carbide	7.5	B10
28499090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.		
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49		
28500010	Hydrides	7.5	B10
28500020	Nitrides	7.5	B10
28500030	Azides	7.5	B10
	Silicides:		
28500041	Of calcium	7.5	B10
28500049	Other	7.5	B10
28500050	Borides	7.5	B10
2852	Compounds, inorganic or organic, of mercury, excluding amalgams.		
28520000	Compounds,inorganic or organic,of mercury,excluding amalgams	7.5	B10
2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		
285300	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals		
28530010	Distilled or conductivity water and water of similar purity	7.5	B10
28530020	Liquid air, whether or not any fraction of rare gases has been removed	7.5	B10
28530030	Compressed air	7.5	B10
28530040	Amalgams,other than of precious metals	7.5	B10
	Other:		
28530091	Cyanogen chloride [(CN) Cl]	7.5	B10
28530099	Other	7.5	B10
2901	Acyclic hydrocarbons.		
290110	Saturated		
29011000	Saturated	7.5	B10
	Unsaturated:		
290121	Ethylene		
29012100	Ethylene	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
290122	Propene (propylene)		
29012200	Propene (propylene)	7.5	B10
290123	Butene (butylene) and isomers thereof		
29012300	Butene (butylene) and isomers thereof	7.5	B10
290124	Buta-1,3-diene and isoprene		
29012400	Buta-1,3-diene and isoprene	7.5	B10
290129	Other		
29012910	Acetylene, whether or not in dissolved condition	7.5	B10
29012920	Heptene (Heptylene)	7.5	B10
29012990	Other	7.5	B10
2902	Cyclic hydrocarbons.		
	Cyclanes, cyclenes and cycloterpenes:		
290211	Cyclohexane		
29021100	Cyclohexane	7.5	B10
290219	Other		
29021900	Other	7.5	B10
290220	Benzene		
29022000	Benzene	7.5	B10
290230	Toluene		
29023000	Toluene	7.5	B10
	Xylenes:		
290241	<i>o</i>-Xylene		
29024100	<i>o</i> -Xylene	7.5	B10
290242	<i>m</i>-Xylene		
29024200	<i>m</i> -Xylene	7.5	B10
290243	<i>p</i>-Xylene		
29024300	<i>p</i> -Xylene	7.5	B10
290244	Mixed xylene isomers		
29024400	Mixed xylene isomers	7.5	B10
290250	Styrene		
29025000	Styrene	7.5	B10
290260	Ethylbenzene		
29026000	Ethylbenzene	7.5	B10
290270	Cumene		
29027000	Cumene		X
290290	Other		
29029010	Dipentene	7.5	B10
29029020	Diphenyl methane	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29029030	Dodecyclic benzenes(excluding mixed alkylarenes)	7.5	B10
29029040	Napthalene pure	7.5	B10
29029050	Isobutyl benzene	7.5	B10
29029090	Other	7.5	B10
2903	Halogenated derivatives of hydrocarbons.		
	Saturated chlorinated derivatives of acyclic hydrocarbons:		
290311	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		
29031110	Chloromethane (methyl chloride)	7.5	B10
29031120	Chloroethane (ethyl chloride)	7.5	B10
290312	Dichloromethane (methylene chloride)		
29031200	Dichloromethane (methylene chloride)	7.5	B10
290313	Chloroform (trichloromethane)		
29031300	Chloroform (trichloro methane)	7.5	B10
290314	Carbon tetrachloride		
29031400	Carbon tetrachloride	7.5	B10
290315	Ethylene dichloride (ISO)(1,2-dichloroethane)		
29031500	Ethylene dichloride(ISO)(1,2-dichloroethane)	7.5	B10
290319	Other		
29031910	Tetrachloroethane	7.5	B10
29031920	Trichloroethane	7.5	B10
29031990	Other	7.5	B10
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
290321	Vinyl chloride (chloroethylene)		
29032100	Vinyl chloride (chloroethylene)	7.5	B10
290322	Trichloroethylene		
29032200	Trichloroethylene	7.5	B10
290323	Tetrachloroethylene (perchloroethylene)		
29032300	Tetrachloroethylene (perchloroethylene)	7.5	B10
290329	Other		
29032900	Other		X
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
290331	Ethylene dibromide(ISO)(1,2-dibromoethane)		
29033100	Ethylene dibromide(ISO)(1,2-dibromoethane)		X
290339	Other		
	Fluorinated derivatives:		
29033911	1-Propene,1,1,3,3,3 pentafluro-2-(trifluoromethyl)(PFIB)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29033919	Other		X
29033920	Brominated derivative		X
29033930	Iodinated derivatives		X
29033990	Other		X
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
290341	Trichlorofluoromethane		
29034100	Trichlorofluoromethane	7.5	B10
290342	Dichlorodifluoromethane		
29034200	Dichlorodifluoromethane	7.5	B10
290343	Trichlorotrifluoroethanes		
29034300	Trichlorotrifluoroethanes	7.5	B10
290344	Dichlorotetrafluoroethanes and chloropentafluoroethane		
29034410	1,2-Dichlorotetra-fluoroethane	7.5	B10
29034420	Chloropentafluoroethane	7.5	B10
29034490	Other	7.5	B10
290345	Other derivatives perhalogenated only with fluorine and chlorine		
	Chlorotrifluoromethane, Pentachlorofluoroethane, Tetrachlorodifluoroethane:		
29034511	Chlorotrifluoromethane	7.5	B10
29034512	Pentachlorofluoroethane	7.5	B10
29034513	Tetrachlorodifluoroethane	7.5	B10
	Heptachlorodifluoropropane, Hexachlorodifluoropropane, Pentachlorotrifluoropropane, Tetrachlorotetrafluoropropane, Trichloropentafluoropropane, Dichlorohexafluoropropane, Chloroheptafluoropropane:		
29034521	Heptachlorodifluoropropane	7.5	B10
29034522	Hexachlorodifluoropropane	7.5	B10
29034523	Pentachlorotrifluoropropane	7.5	B10
29034524	Tetrachlorotetrafluoropropane	7.5	B10
29034525	Trichloropentafluoropropane	7.5	B10
29034526	Dichlorohexafluoropropane	7.5	B10
29034527	Chloroheptafluoropropane	7.5	B10
29034590	Other	7.5	B10
290346	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes		
29034610	Bromochlorodifluoromethane	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29034620	Bromotrifluoromethane	7.5	B10
29034630	Dibromotetrafluoroethanes	7.5	B10
290347	Other perhalogenated derivatives		
29034700	Other perhalogenated derivatives	7.5	B10
290349	Other		
29034910	Halogenated derivatives of methane, ethane or propane halogenated only with fluorine and chlorine (HCFCS)	7.5	B10
29034990	Other	7.5	B10
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
290351	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		
29035100	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)),including lindane(ISO,INN)	7.5	B10
290352	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)		
29035200	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)		X
290359	Other		
29035900	Other		X
	Halogenated derivatives of aromatic hydrocarbons:		
290361	Chlorobenzene, <i>o</i>-dichlorobenzene and <i>p</i>-dichlorobenzene		
29036110	Chlorobenzene (monochloro)	7.5	B10
29036120	Ortho dichlorobenzene	7.5	B10
29036130	Para dichlorobenzene	7.5	B10
290362	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i>-chlorophenyl)ethane)		
29036210	Hexachlorobenzene(ISO)	7.5	B10
	DDT(ISO)(clofenotane(INN),1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)(ethane):		
29036221	DDT-Technical 75 Wdp	7.5	B10
29036229	Other	7.5	B10
290369	Other		
29036910	Chlorofluorobenzene	7.5	B10
29036920	Benzalchloride(benzyl dichloride)	7.5	B10
29036930	Benzotrichloride	7.5	B10
29036940	Benzylchloride	7.5	B10
29036950	Parachloro toluene(4-chloromethyl benzene)	7.5	B10
29036960	Napthalene, chlorinated	7.5	B10
29036970	Chlorofluoro aniline	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29036990	Other	7.5	B10
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
290410	Derivatives containing only sulpho groups, their salts and ethyl esters		
29041010	Benzene sulphonic acid	7.5	B10
29041020	1,5 Napthelene disulphonic acid (Armstrong's acid)	7.5	B10
29041030	Napthelene sulphonic acid	7.5	B10
29041040	Vinyl sulphone	7.5	B10
29041090	Other	7.5	B10
290420	Derivatives containing only nitro or only nitroso groups		
29042010	Nitrobenzene	7.5	B10
29042020	Meta dinitrobenzene	7.5	B10
29042030	Meta nitrotoluene	7.5	B10
29042040	Ortho nitrotoluene	7.5	B10
29042050	Para nitrotoluene	7.5	B10
29042060	Dinitrotoluene	7.5	B10
29042090	Other	7.5	B10
290490	Other		
29049010	2,5 dichloro nitrobenzene	7.5	B10
29049020	Dinitrochlorobenzene	7.5	B10
29049030	Meta nitrochlorobenzene	7.5	B10
29049040	Ortho nitrochlorobenzene	7.5	B10
29049050	Para nitrochlorobenzene	7.5	B10
29049060	2-nitrochlorotoluene	7.5	B10
29049070	Sodium meta nitrobenzene sulphonate	7.5	B10
29049080	Chloropicrin(Trichloronitro-Methane)	7.5	B10
29049090	Other	7.5	B10
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Saturated monohydric alcohols:		
290511	Methanol (methyl alcohol)		
29051100	Methanol (methyl alcohol)		X
290512	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		
29051210	Propyl alcohol		X
29051220	Isopropyl alcohol		X
290513	Butan-1-ol (n-butyl alcohol)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29051300	Butan-1-ol (n-butyl alcohol)	7.5	B10
290514	Other butanols		
29051410	Ethambutol, ethambutol Hcl		X
29051420	Salbutamol sulphate		X
29051430	Amino butanol		X
29051490	Other		X
290516	Octanol (octyl alcohol) and isomers thereof		
29051610	Dimethyl octanol		X
29051620	2-ethyl hexanol		X
29051690	Other		X
290517	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		
29051700	Dodecan-1-ol (lauryl alcohol),hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7.5	B10
290519	Other		
29051910	2-Butanol, 3, 3-dimethyl-		X
29051990	other		X
	Unsaturated monohydric alcohols:		
290522	Acyclic terpene alcohols		
29052210	Citranellol	7.5	B10
29052220	Geraniol	7.5	B10
29052230	Linalool	7.5	B10
29052240	Rhodinol	7.5	B10
29052290	Other	7.5	B10
290529	Other		
29052900	Other		X
	Diols:		
290531	Ethylene glycol (ethanediol)		
29053100	Ethylene glycol(ethanediol)		X
290532	Propylene glycol (propane-1,2-diol)		
29053200	Propylene glycol(propane-1,2-diol)		X
290539	Other		
29053910	1,4/1,3/2,3-butylene glycol		X
29053990	Other		X
	Other polyhydric alcohols:		
290541	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol(trimethylolpropane)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29054100	2-Ethyl-2-(hydroxymethyl) propane-1,3-diol(trimethylolpropane)		X
290542	Pentaerythritol		
29054210	Dipentaerythritol	7.5	B10
29054290	Other	7.5	B10
290543	Mannitol		
29054300	Mannitol	10	B10
290544	D-glucitol (sorbitol)		
29054400	D-glucitol (Sorbitol)	10	B10
290545	Glycerol		
29054500	Glycerol		X
290549	Other		
29054900	Other	7.5	B10
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
290551	Ethchlorvynol (INN)		
29055100	Ethchlorvynol (INN)	7.5	B10
290559	Other		
29055900	Other	7.5	B10
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Cyclanic, cyclenic or cycloterpenic:		
290611	Menthol		
29061100	Menthol	7.5	B10
290612	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	7.5	B10
290613	Sterols and inositols		
29061310	Cholesterol	7.5	B10
29061390	Other	7.5	B10
290619	Other		
29061910	Borneol	7.5	B10
29061990	Other	7.5	B10
	Aromatic:		
290621	Benzyl alcohol		
29062100	Benzyl alcohol	7.5	B10
290629	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29062910	Cinnamic alcohol		X
29062920	Phenylethyl alcohol	7.5	B10
29062990	Other	7.5	B10
2907	Phenols; phenol-alcohols.		
	Monophenols:		
290711	Phenol (hydroxybenzene) and its salts		
29071110	Phenol, as pure carbolic acid		X
29071190	Other		X
290712	Cresols and their salts		
29071210	Para cresols (p-cresols)	7.5	B10
29071220	Cresylic acid	7.5	B10
29071290	Other	7.5	B10
290713	Octylphenol, nonylphenol and their isomers; salts thereof		
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	7.5	B10
290715	Naphthols and their salts		
29071510	Alpha naphthols	7.5	B10
29071520	Beta naphthols	7.5	B10
29071590	Other	7.5	B10
290719	Other		
29071910	<i>o</i> -Phenyl phenols		X
29071920	<i>p</i> -Phenyl phenols		X
29071930	Thymol		X
29071940	Para tertiary butyl phenol		X
29071950	Alkyl Phenols		X
29071990	Other		X
	Polyphenols; phenol-alcohols:		
290721	Resorcinol and its salts		
29072100	Resorcinol and its salts	7.5	B10
290722	Hydroquinone (quinol) and its salts		
29072200	Hydroquinone (quinol) and its salts	7.5	B10
290723	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		
29072300	4,4'-isopropylidenediphenol (bis-phenol A, diphenylolpropane) and its salts	7.5	B10
290729	Other		
29072910	1,5-Dihydroxy naphthalene		X
29072990	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. Derivatives containing only halogen substituents and their salts:		
290811	Pentachlorophenol (ISO)		
29081100	Pentachlorophenol (ISO)	7.5	B10
290819	Other		
29081900	Other Other:	7.5	B10
290891	Dinoseb (ISO) and its salts		
29089100	Dinoseb (ISO) and its salts		X
290899	Other		
29089910	Para nitrophenol		X
29089920	Musk xylol		X
29089990	Other		X
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
290911	Diethyl ether		
29091100	Diethyl ether	7.5	B10
290919	Other		
29091900	Other		X
290920	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	7.5	B10
290930	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Anisole and their derivatives:		
29093011	4-chloro-2-nitro anisole		X
29093012	Ortho nitro anisole		X
29093019	Other		X
29093020	Diphenyl oxide		X
29093030	Musk ambrette		X
29093090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
290941	2,2'-Oxydiethanol (diethylene glycol, digol)		
29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	7.5	B10
290943	Monobutyl ethers of ethylene glycol or of diethylene glycol		
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	7.5	B10
290944	Other monoalkylethers of ethylene glycol or of diethylene glycol		
29094400	Other monoalkylethers of ethylene glycol or of diethylene glycol	7.5	B10
290949	Other		
29094900	Other		X
290950	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29095010	Guaiacol	7.5	B10
29095020	Isoeugenol	7.5	B10
29095030	Potassium guaiacol sulphonate	7.5	B10
29095090	Other	7.5	B10
290960	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29096000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	7.5	B10
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
291010	Oxirane (ethylene oxide)		
29101000	Oxirane (ethylene oxide)	7.5	B10
291020	Methyloxirane (propylene oxide)		
29102000	Methyloxirane (propylene oxide)	7.5	B10
291030	1-Chloro-2,3-epoxypropane (epichlorohydrin)		
29103000	1-chloro-2,3-epoxypropane (epichlorohydrin)	7.5	B10
291040	Dieldrin (ISO, INN)		
29104000	Dieldrin (ISO, INN)		X
291090	Other		
29109000	Other		X
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
291100	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29110010	Acetals and hemiacetals, whether or not with other oxygen function	7.5	B10
29110090	Other	7.5	B10
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. Acyclic aldehydes without other oxygen function:		
291211	Methanal (formaldehyde)		
29121100	Methanal (formaldehyde)	7.5	B10
291212	Ethanal (acetaldehyde)		
29121200	Ethanal (acetaldehyde)	7.5	B10
291219	Other		
29121910	Crotonaldehyde		X
29121920	Heptaldehyde (heptanal)	7.5	B10
29121930	Glyoxal	7.5	B10
29121990	Other	7.5	B10
	Cyclic aldehydes without other oxygen function:		
291221	Benzaldehyde		
29122100	Benzaldehyde	7.5	B10
291229	Other		
29122910	Cinnamic aldehyde		X
29122920	Phenyl acetaldehyde		X
29122990	Other		X
291230	Aldehyde-alcohols		
29123000	Aldehyde alcohols	7.5	B10
	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
291241	Vanillin (4-hydroxy-3-methoxybenzaldehyde)		
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	7.5	B10
291242	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		
29124200	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	7.5	B10
291249	Other		
29124910	Anisic aldehyde (Anisaldehyde)	7.5	B10
29124920	Heliotropin (piperonyl aldehyde)	7.5	B10
29124930	Thiacetazone	7.5	B10
29124940	3,4,5-trimethoxy-benzaldehyde	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29124990	Other	7.5	B10
291250	Cyclic polymers of aldehydes		
29125000	Cyclic polymers of aldehydes	7.5	B10
291260	Paraformaldehyde		
29126000	Paraformaldehyde	7.5	B10
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		
291300	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12		
29130010	Ortho-chloro-benzaldehyde	7.5	B10
29130090	Other	7.5	B10
	Acyclic ketones without other oxygen function:		
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Acyclic ketones without other oxygen function:		
291411	Acetone		
29141100	Acetone		X
291412	Butanone (methyl ethyl ketone)		
29141200	Butanone (methyl ethyl ketone)	7.5	B10
291413	4-Methylpentan-2-one (methyl isobutyl ketone)		
29141300	4-methylpentan-2-one (methyl isobutyl ketone)	7.5	B10
291419	Other		
29141910	Isophoron		X
29141990	Other		X
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
291421	Camphor		
29142110	Natural	7.5	B10
29142120	Synthetic	7.5	B10
291422	Cyclohexanone and methylcyclohexanones		
29142200	Cyclohexanone and methyl-cyclohexanones		X
291423	Ionones and methylionones		
29142310	Beta-ionone	7.5	B10
29142320	Pseudo ionone	7.5	B10
29142390	Other	7.5	B10
291429	Other		
29142910	L-caravone		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29142990	Other		X
	Aromatic ketones without other oxygen function:		
291431	Phenylacetone (phenylpropan-2-one)		
29143100	Phenylacetone (phenylpropan-2-one)	7.5	B10
291439	Other		
29143910	Aceto phenone		X
29143920	Benzanthrone		X
29143930	Benzophenone		X
29143940	Dibenzanthrone (violanthrone)		X
29143990	Other		X
291440	Ketone-alcohols and ketone-aldehydes		
29144000	Ketone-alcohols and ketone-aldehydes	7.5	B10
291450	Ketone-phenols and ketones with other oxygen function		
29145000	Ketone-phenols and ketones with other oxygen function	7.5	B10
	Quinones:		
291461	Anthraquinone		
29146100	Anthraquinone	7.5	B10
291469	Other		
29146910	1,4 dihydroxy anthraquinone (quinizarin)		X
29146920	Methyl anthraquinone		X
29146990	Other		X
291470	Halogenated, sulphonated, nitrated or nitrosated derivatives		
29147010	1-chloro anthra quinone	7.5	B10
29147020	Musk ketone	7.5	B10
29147090	Other	7.5	B10
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Formic acid, its salts and esters:		
291511	Formic acid		
29151100	Formic acid	7.5	B10
291512	Salts of formic acid		
29151210	Sodium formate	7.5	B10
29151290	Other	7.5	B10
291513	Esters of formic acid		
29151300	Esters of formic acid	7.5	B10
	Acetic acid and its salts; acetic anhydride:		
291521	Acetic acid		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29152100	Acetic acid		X
291524	Acetic anhydride		
29152400	Acetic anhydride	7.5	B10
291529	Other		
29152910	Calcium acetate		X
29152920	Magnesium acetate		X
29152930	Manganese acetate		X
29152990	Other		X
	Esters of acetic acid:		
291531	Ethyl acetate		
29153100	Ethyl acetate	7.5	B10
291532	Vinyl acetate		
29153200	Vinyl acetate		X
291533	n -Butyl acetate		
29153300	n-Butyl acetate	7.5	B10
291536	Dinoseb (ISO) acetate		
29153600	Dinoseb(ISO) acetate	7.5	B10
291539	Other		
29153910	Benzyl acetate	7.5	B10
29153920	Bornyl acetate and iso bornyl acetate	7.5	B10
29153930	Linalyl acetate	7.5	B10
29153940	Methyl acetate	7.5	B10
29153950	Phenyl propyl acetate	7.5	B10
29153960	Terpinyl acetate	7.5	B10
29153990	Other	7.5	B10
291540	Mono-, di- or trichloroacetic acids, their salts and esters		
29154010	Monochloroacetic acid, their salts and esters	7.5	B10
29154020	Dichloroacetic acid, their salts and esters	7.5	B10
29154030	Trichloroacetic acid, their salts and esters	7.5	B10
291550	Propionic acid, its salts and esters		
29155000	Propionic acid, its salts and esters	7.5	B10
291560	Butanoic acids, pentanoic acids, their salts and esters		
29156010	Butanoic acids, their salts and esters	7.5	B10
29156020	Pentanoic acids, their salts and esters	7.5	B10
291570	Palmitic acid, stearic acid, their salts and esters		
29157010	Palmitic acid		X
29157020	Stearic acid		X
29157030	Glycerol monostearate		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29157040	H.C.O.Fatty acid (including 12-hydroxy stearic acid)		X
29157050	D.C.O. Fatty acid		X
29157090	Other		X
291590	Other		
29159010	Acetyl chloride		X
29159020	Octoic acid (caprylic acid)		X
29159030	Hexoic acid (caproic acid)		X
29159090	Other		X
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids their derivatives:		
291611	Acrylic acid and its salts		
29161100	Acrylic acid and its salts		X
291612	Esters of acrylic acid		
29161210	Butyl acrylate		X
29161290	Other		X
291613	Methacrylic acid and its salts		
29161310	Methacrylic acid		X
29161320	Salts of methacrylic acid		X
291614	Esters of methacrylic acid		
29161400	Esters of methacrylic acid		X
291615	Oleic, linoleic or linolenic acids, their salts and esters		
29161510	Oleic acid	7.5	B10
29161590	Other	7.5	B10
291619	Other		
29161910	Undecylenic acid		X
29161920	Bismuth compounds of unsaturated acyclic monoacids		X
29161930	Potassium compounds of unsaturated acyclic monoacids		X
29161940	Sodium compounds of unsaturated acyclic monoacids		X
29161950	Esters of unsaturated acyclic monoacids not elsewhere specified		X
29161960	Sorbic acid		X
29161990	Other		X
291620	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29162000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	7.5	B10
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291631	Benzoic acid, its salts and esters		
29163110	Benzoic acid		X
29163120	Benzyl benzoate		X
29163130	Methyl benzoate		X
29163140	Sodium benzoate		X
29163150	Benzocaine (ethylpara-amino benzoate)		X
29163160	Orthochloro benzoic acid		X
29163190	Other		X
291632	Benzoyl peroxide and benzoyl chloride		
29163200	Benzoyl peroxide and benzoyl chloride	7.5	B10
291634	Phenylacetic acid and its salts		
29163400	Phenylacetic acid and its salts	7.5	B10
291635	Esters of phenylacetic acid		
29163500	Esters of phenylacetic acid	7.5	B10
291636	Binapacryl (ISO)		
29163600	Binapacryl(ISO)		X
291639	Other		
29163910	Cinnamic acid		X
29163920	Bismuth compounds of aromatic monoacids		X
29163930	Potassium compounds of aromatic monoacids		X
29163940	Sodium compounds of aromatic monoacids		X
29163950	Esters of aromatic monoacids not elsewhere specified		X
29163990	Other		X
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291711	Oxalic acid, its salts and esters		
29171110	Oxalic acid	7.5	B10
29171120	Calcium oxalate	7.5	B10
29171130	Strontium oxalate	7.5	B10
29171140	Diethyl oxalate	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29171190	Other	7.5	B10
291712	Adipic acid, its salts and esters		
29171200	Adipic acid, its salts and esters		X
291713	Azelaic acid, sebacic acid, their salts and esters		
29171300	Azelaic acid, sebacic acid, their salts and esters	7.5	B10
291714	Maleic anhydride		
29171400	Maleic anhydride	7.5	B10
291719	Other		
29171910	Maleic acid		X
29171920	Malonic acid		X
29171930	Succinic acid		X
29171940	Ferrous fumarate		X
29171950	Fumaric acid		X
29171960	Itaconic acid		X
29171970	Ethoxy methylene malonate, diethyl malonate		X
29171990	Other		X
291720	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29172000	Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	7.5	B10
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291732	Diocetyl orthophthalates		
29173200	Diocetyl orthophthalates		X
291733	Dinonyl or didecyl orthophthalates		
29173300	Dinonyl or didecyl orthophthalates	7.5	B10
291734	Other esters of orthophthalic acid		
29173400	Other esters of orthophthalic acid	7.5	B10
291735	Phthalic anhydride		
29173500	Phthalic anhydride	7.5	B10
291736	Terephthalic acid and its salts		
29173600	Terephthalic acid and its salts		X
291737	Dimethyl terephthalate		
29173700	Dimethyl terephthalate		X
291739	Other		
29173910	Dibutyl phthalate	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29173920	Dioctyl phthalate		X
29173930	Phthalic acid		X
29173940	Dimethyl phthalate		X
29173950	Trimellitic Anhydride		X
29173960	Isophthalic Acid	7.5	B10
29173990	Other	7.5	B10
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291811	Lactic acid, its salts and esters		
29181110	Lactic acid	7.5	B10
29181120	Calcium lactate	7.5	B10
29181190	Other	7.5	B10
291812	Tartaric acid		
29181200	Tartaric acid	7.5	B10
291813	Salts and esters of tartaric acid		
29181310	Potassium bitartrate		X
29181320	Metoprolol tartrate		X
29181390	Other		X
291814	Citric acid		
29181400	Citric acid	7.5	B10
291815	Salts and esters of citric acid		
29181510	Potassium citrate	7.5	B10
29181520	Sodium citrate	7.5	B10
29181530	Bismuth citrate	7.5	B10
29181540	Disodium hydrogen citrate	7.5	B10
29181550	Ferric ammonium citrate	7.5	B10
29181590	Other	7.5	B10
291816	Gluconic acid, its salts and esters		
29181610	Calcium gluconate		X
29181620	Ferrous gluconate		X
29181690	Other		X
291818	Chlorobenzilate (ISO)		
29181800	Chlorobenzilate(ISO)	7.5	B10
291819	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29181910	Benzene acetic acid, alpha-hydroxy-alpha-phenyl-	7.5	B10
29181990	Other	7.5	B10
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291821	Salicylic acid and its salts		
29182110	Salicylic acid	7.5	B10
29182120	Sodium salicylate	7.5	B10
29182190	Other	7.5	B10
291822	O-Acetylsalicylic acid, its salts and esters		
29182200	O-Acetylsalicylic acid, its salts and esters	7.5	B10
291823	Other esters of salicylic acid and their salts		
29182310	Methyl salicylate		X
29182320	Amino salicylate		X
29182330	Salicylamide		X
29182390	Other		X
291829	Other		
29182910	Gallic acid		X
29182920	Beta hydroxy naphthoic acid		X
29182930	Propyl gallate		X
29182990	Other		X
291830	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
	Peroxyacids and their derivatives:		
29183010	Levulinic acid	7.5	B10
29183020	Ethyl aceto acetate (acetoacetic ester)	7.5	B10
29183030	Nalidixic acid	7.5	B10
29183040	Methyl aceto acetate		X
29183090	Other		X
	Other:		
291891	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		
29189100	2,4,5-T(ISO)(2,4,5-trichlorophenoxyacetic acid),its salt and esters	7.5	B10
291899	Other		
29189900	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
291910	Tris(2,3-dibromopropyl) phosphate		
29191000	Tris(2,3-dibromopropyl) phosphate		X
291990	Other		
29199010	Glycerophosphoric acid		X
29199020	Calcium glycerophosphate		X
29199030	Iron glycerophosphate		X
29199040	Sodium glycerophosphate		X
29199050	Tricresyl phosphate		X
29199090	Other		X
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
292011	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)		
29201100	Parathion(ISO) and parathion-methyl(ISO)(methylparathion)	7.5	B10
292019	Other		
29201910	Phosphorothioic acid,S[2-(diethyl amino) ethyl]O,O-Diethyl ester	7.5	B10
29201920	Thiophosphoric ester (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	7.5	B10
29201990	Other	7.5	B10
292090	Other		
29209010	Diethyl sulphate		X
29209020	Dimethyl sulphate		X
29209030	Tris (2,3 Di-bromopropyl) phosphate		X
	Other:		
29209041	Trimethyl Phosphite		X
29209042	Triethyl Phosphite		X
29209043	Dimethyl Phosphite		X
29209044	Diethyl Phosphite		X
29209045	O,O,Dimethyl Methyl Phosphonate		X
29209047	Phosphonic Acid,Methyl-compound with (aminoimino methyl) urea(1:1)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29209048	1-Propanminium N,N,N-trimethyl-3- [1-oxo-9-octadecenyl) amino]- ,(Z)-methyl methylphosphonate		X
29209051	Phosphonic acid,[methyl-bis (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphorinan-5-yl) methyl] ester		X
29209052	Phosphonic acid [methyl- (5-ethyl-2-methyl 2-oxido-1,3,2-dioxaphosphorinan-5-yl) methyl] ester		X
29209053	Phosphonic acid, propyl-dimethyl ester		X
29209054	Phosphonous acid, methyl-diethyl ester		X
29209055	Phosphonic acid,ethyl-		X
29209056	Phosphonic acid,propyl-		X
29209057	Phosphinic acid,methyl-		X
29209058	Phosphonochloridic acid, methyl-,methyl ester		X
29209061	Phosphonothioic dichloride, ethyl-		X
29209062	Phosphonic acid,methyl-		X
29209063	Phosphonic acid,ethyl-,dimethyl ester		X
29209064	Phosphonic dichloride, methyl-		X
29209065	Phosphonous dichloride,methyl-		X
29209066	Phosphonic acid,ethyl-,diethyl ester		X
29209099	Other		X
2921	Amine -function compounds. Acyclic monoamines and their derivatives; salts thereof:		
292111	Methylamine, di-or trimethylamine and their salts		
29211110	Dimethyl formide	7.5	B10
29211190	Other	7.5	B10
292119	Other 2-Chloro N,N-Di-isopropyl ethylamine and Ethanamine, 2-Chloro-N, N-dimethyl:		
29211911	2-Chloro N,N-Di-isopropyl ethylamine	7.5	B10
29211914	Ethanamine, 2-Chloro-N, N-dimethyl	7.5	B10
29211990	Other	7.5	B10
	Acyclic polyamines and their derivatives; salts thereof:		
292121	Ethylenediamine and its salts		
29212100	Ethylenediamine and its salts	7.5	B10
292122	Hexamethylenediamine and its salts		
29212200	Hexamethylenediamine and its salts	7.5	B10
292129	Other		
29212910	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29212920	Trimethylene trinitramine	7.5	B10
29212990	Other	7.5	B10
292130	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		
29213010	Cyclohexylamine	7.5	B10
29213090	Other	7.5	B10
	Aromatic monoamines and their derivatives; salts thereof:		
292141	Aniline and its salts		
29214110	Aniline	7.5	B10
29214120	Aniline hydrochloride	7.5	B10
29214190	Other	7.5	B10
292142	Aniline derivatives and their salts		
	Para chloroaniline,ortho chloro paranitroaniline,dichloroaniline,2,6-dichloro paranitroaniline,2-4-5-trichloroaniline:		
29214211	Para chloroaniline	7.5	B10
29214212	Ortho chloro paranitroaniline	7.5	B10
29214213	Dichloroaniline	7.5	B10
29214214	2-6-dichloro paranitroaniline	7.5	B10
29214215	2-4-5-trichloroaniline	7.5	B10
	Benzyl ethyl aniline, ethyl aniline, diethylaniline, dimethylaniline, meta nitroaniline, Para nitroaniline:		
29214221	Benzyl ethyl aniline	7.5	B10
29214222	Diethylaniline	7.5	B10
29214223	Dimethylaniline	7.5	B10
29214224	Ethyl aniline	7.5	B10
29214225	Meta nitroaniline	7.5	B10
29214226	Para nitroaniline	7.5	B10
	2-amino 3,5 xylene sulphonic acid, Benzyl ethyl aniline sulphonic acid, metanillic acid (meta amino benzene sulphonic acid),Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline):		
29214231	2-amino 3,5 xylene sulphonic acid	7.5	B10
29214232	Benzyl ethyl aniline sulphonic acid	7.5	B10
29214233	Metanillic acid (meta amino benzene sulphonic acid)	7.5	B10
29214234	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29214235	Ethyl hydroxy ethylaniline	7.5	B10
29214236	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	7.5	B10
29214290	Other	7.5	B10
292143	Toluidines and their derivatives; salts thereof		
29214310	Diethyl toluidine	7.5	B10
29214320	Dimethyl toluidine	7.5	B10
29214330	Ortho toluidine	7.5	B10
29214340	Meta toluidine	7.5	B10
29214350	Para toluidine	7.5	B10
29214360	2-Chloro-5-toluidine-4-sulphonic acid	7.5	B10
29214370	2-Chloro-4-toluidine-5-sulphonic acid(sodium salt)	7.5	B10
29214380	4-Toluidine-3-sulphonic acid	7.5	B10
29214390	Other	7.5	B10
292144	Diphenylamine and its derivatives; salts thereof		
29214410	Diphenylamine	7.5	B10
29214490	Other	7.5	B10
292145	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		
	Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolinelin-R-acid, Sodium naphthionate:		
29214511	Alpha naphthylamine	7.5	B10
29214512	Phenyl alpha naphthylamine	7.5	B10
29214513	Phenyl beta naphthylamine	7.5	B10
29214514	Amino F-acid	7.5	B10
29214515	Aminolinelin-R-acid	7.5	B10
29214516	Sodium naphthionate	7.5	B10
	Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid(1-naphthylamine-6-sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid), Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1-sulphonic acid):		
29214521	Bronner's acid (2-naphthylamine-6-sulphonic acid)	7.5	B10
29214522	Cleve's acid(1-naphthylamine-6-sulphonic acid)	7.5	B10
29214523	Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	7.5	B10
29214524	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	7.5	B10
29214525	Laurent's acid (1-naphthylamine-5-sulphonic acid)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29214526	Tobias acid (2-naphthylamine-1-sulphonic acid) Naphthionic acid (1-naphthylamine-4-sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid), phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid):	7.5	B10
29214531	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	7.5	B10
29214532	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	7.5	B10
29214533	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	7.5	B10
29214590	Other	7.5	B10
292146	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		
29214600	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	7.5	B10
292149	Other		
29214910	Xylidines	7.5	B10
29214990	Other	7.5	B10
	Aromatic polyamines and their derivatives; salts thereof:		
292151	<i>o</i>-, <i>m</i>-, <i>p</i>- Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		
29215110	O-phenylenediamine	7.5	B10
29215120	M-phenylenediamine (m-di aminobenzene)	7.5	B10
29215130	P-phenylenediamine	7.5	B10
29215140	O-diaminotoluene	7.5	B10
29215150	M-diaminotoluene	7.5	B10
29215160	P-diaminotoluene	7.5	B10
29215170	Para-amino acetanilide	7.5	B10
29215180	Meta toluylene diamine	7.5	B10
29215190	Other	7.5	B10
292159	Other		
29215910	Benzidine	7.5	B10
29215920	Benzidine dihydrochloride	7.5	B10
29215930	3,3 dichlorobenzidine dihydrochloride sulphate	7.5	B10
29215990	Other	7.5	B10
2922	Oxygen-function amino-compounds.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
292211	Monoethanolamine and its salts		
	2-Hydroxy N,N-Diisopropyl Ethylamine,N,N-Diethyl Amino ethyl Chloride Hydrochloride,Di-ethyl Amino ethanethiol Hydrochloride,Di-Methyl Amino ethanethiol Hydrochloride,Di-Methyl Amino ethanethiol,Di-Methyl Amino ethanethiol Hydrochloride:		
29221111	2-Hydroxy N,N-Diisopropyl Ethylamine	7.5	B10
29221112	N,N-Diethyl Amino ethyl Chloride Hydrochloride	7.5	B10
29221113	Di-ethyl Amino ethanethiol Hydrochloride	7.5	B10
29221114	Di-Methyl Amino ethyl chloride Hydrochloride	7.5	B10
29221115	Di-Methyl Amino ethanethiol	7.5	B10
29221116	Di-Methyl Amino ethanethiol Hydrochloride	7.5	B10
29221190	Other	7.5	B10
292212	Diethanolamine and its salts		
	Ethyldiethanolamine and Methyl-diethanolamine:		
29221211	Ethyldiethanolamine	7.5	B10
29221212	Methyl-diethanolamine	7.5	B10
29221290	Other	7.5	B10
292213	Triethanolamine and its salts		
29221300	Triethanolamine and its salts	7.5	B10
292214	Dextropropoxyphene (INN) and its salts		
29221400	Dextropropoxyphene(INN) and its salts	7.5	B10
292219	Other		
29221910	Diethyl amino ethanethiol	7.5	B10
29221920	Ethanol,2-[bis(1-methylethyl)amino] -	7.5	B10
29221930	Ethanethiol,2-(diethylamino)-	7.5	B10
29221990	Other	7.5	B10
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
292221	Aminohydroxynaphthalenesulphonic acids and their salts		
29222110	Amino-g-acid	7.5	B10
29222120	Amino-j-acid	7.5	B10
29222130	1-amino-2-naphthol-4-sulphonic acid	7.5	B10
29222140	Gamma acid	7.5	B10
29222150	J acid (2-amino-5-naphthol-7-sulphonic acid)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29222160	H acid	7.5	B10
29222170	Ortho phenyl sulphonyl H-acid	7.5	B10
29222180	Chicago acid	7.5	B10
29222190	Other	7.5	B10
292229	Other		
	2-amino 4-nitrophenol,Meta aminophenol,Para aminophenol,Meta diethyl amino-phenol:		
29222911	2-amino 4-nitrophenol	7.5	B10
29222912	Meta aminophenol	7.5	B10
29222913	Para aminophenol	7.5	B10
29222914	Meta diethyl amino-phenol	7.5	B10
	2-amino-1-phenol-4-sulphonic acid,6-nitro-0-aminophenol-4-sulphonic acid,Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid),Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid),S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid),Meta-phenylene diamine-4-sulphonic acid:		
29222921	2-amino-1-phenol-4-sulphonic acid	7.5	B10
29222922	6-nitro-0-aminophenol-4-sulphonic acid	7.5	B10
29222923	Phenyl gamma acid (phenyl 2-amino-naphthol-6-sulphonic acid)	7.5	B10
29222924	Phenyl J acid (phenyl-2-amino-8 naphthol-7-sulphonic acid)	7.5	B10
29222925	S acid, peri acid (1-amino-8-naphthol-4-4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	7.5	B10
29222926	Meta-phenylene diamine-4-sulphonic acid	7.5	B10
	N-methyl-para-aminophenol sulphate (motol),2,5 dimethoxy aniline,Para acetyl aminophenol (paracetamol),Para cresidine,Picramic acid (T-grade):		
29222931	N-methyl-para-aminophenol sulphate (motol)	7.5	B10
29222932	2,5 dimethoxy aniline	7.5	B10
29222933	Para acetyl aminophenol (paracetamol)	7.5	B10
29222934	Para cresidine	7.5	B10
29222935	Picramic acid (T-grade)	7.5	B10
29222990	Other	7.5	B10
	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
292231	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29223100	Amfepramone(INN),methadone(INN) and normethadone(INN);salts thereof	7.5	B10
292239	Other		
29223900	Other	7.5	B10
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
292241	Lysine and its esters; salts thereof		
29224100	Lysine and its esters; salts thereof	7.5	B10
292242	Glutamic acid and its salts		
29224210	Glutamic acid	7.5	B10
29224220	Monosodium glutamate	7.5	B10
29224290	Other	7.5	B10
292243	Anthranilic acid and its salts		
29224300	Anthranilic acid and its salts	7.5	B10
292244	Tilidine (INN) and its salts		
29224400	Tilidine (INN) and its salts	7.5	B10
292249	Other		
29224910	Amino acetic acid (glycine)	7.5	B10
29224920	N-methyl taurine	7.5	B10
29224990	Other	7.5	B10
292250	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		
	Para-amino-salicylic acid,Methyl anthranilate,Procaine hydrochloride,Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine):		
29225011	Para-amino-salicylic acid	7.5	B10
29225012	Methyl anthranilate	7.5	B10
29225013	Procaine hydrochloride	7.5	B10
29225014	Amino anisic acid anilide	7.5	B10
29225015	L-tyrosine (p-hydroxyphenyl amine)	7.5	B10
	Frusemide,aminodial,N-acetyl anthranilic acid,domperidone:		
29225021	Frusemide	7.5	B10
29225022	Aminodial	7.5	B10
29225023	N-acetyl anthranilic acid	7.5	B10
29225024	Domperidone	7.5	B10
29225090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
292310	Choline and its salts		
29231000	Choline and its salts	7.5	B10
292320	Lecithins and other phosphoaminolipids		
29232010	Lecithins	7.5	B10
29232090	Other	7.5	B10
292390	Other		
29239000	Other	7.5	B10
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid.		
	Acyclic amides(including acyclic carbamates)and their derivatives; salts thereof:		
292411	Meprobamate (INN)		
29241100	Meprobamate (INN)	7.5	B10
292412	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		
29241200	Fluoroacetamide(ISO),monocrotophos(ISO) and phosphamidon(ISO)	7.5	B10
292419	Other		
29241900	Other	7.5	B10
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
292421	Ureines and their derivatives; salts thereof		
29242110	Diethyl diphenyl urea	7.5	B10
29242120	Dimethyl diphenyl urea (zentralin)	7.5	B10
29242130	Parachloro benzene sulphonyl urea	7.5	B10
29242190	Other	7.5	B10
292423	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	7.5	B10
292424	Ethinamate (INN)		
29242400	Ethinamate (INN)	7.5	B10
292429	Other		
29242910	Acetanilide	7.5	B10
29242920	Aceto acetanilide	7.5	B10
29242930	Aceto acetic ortho chloranilide	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29242940	Aceto acetic para chloranilide	7.5	B10
29242950	Phenyl acetamide	7.5	B10
29242960	Pyrazinamide (pyrazine carboxamide)	7.5	B10
29242990	Other	7.5	B10
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		
	Imides and their derivatives; salts thereof:		
292511	Saccharin and its salts		
29251100	Saccharin and its salts	7.5	B10
292512	Glutethimide (INN)		
29251200	Glutethimide (INN)	7.5	B10
292519	Other		
29251900	Other	7.5	B10
	Imines and their derivatives; salts thereof:		
292521	Chlordimeform (ISO)		
29252100	Chlordimeform(ISO)	7.5	B10
292529	Other		
29252910	Guanidine nitrate	7.5	B10
29252990	Other	7.5	B10
2926	Nitrile-function compounds.		
292610	Acrylonitrile		
29261000	Acrylonitrile	7.5	B10
292620	1-Cyanoguanidine (dicyandiamide)		
29262000	1-Cyanoguanidine (dicyandiamide)	7.5	B10
292630	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)		
29263000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-Dimethy lamino-4, 4-diphenylbutane)	7.5	B10
292690	Other		
29269000	Other	7.5	B10
2927	Diazo-, azo- or azoxy-compounds.		
292700	Diazo-, azo- or azoxy-compounds		
29270010	Para amino-azo-benzene	7.5	B10
29270090	Other	7.5	B10
2928	Organic derivatives of hydrazine or of hydroxylamine.		
292800	Organic derivatives of hydrazine or of hydroxylamine		
29280010	Isoniazid	7.5	B10
29280090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2929	Compounds with other nitrogen function.		
292910	Isocyanates		
29291010	Phenyl isocyanate	7.5	B10
29291020	Toluene di-isocyanate	7.5	B10
29291090	Other	7.5	B10
292990	Other		
29299000	Other	7.5	B10
2930	Organo-sulphur compounds.		
293020	Thiocarbamates and dithiocarbamates		
29302000	Thiocarbamates and dithiocarbamates	7.5	B10
293030	Thiuram mono-, di- or tetrasulphides		
29303000	Thiuram mono-, di or tetrasulphides	7.5	B10
293040	Methionine		
29304000	Methionine	7.5	B10
293050	Captafol (ISO) and methamidophos (ISO)		
29305000	Captafol(ISO) and methamidophos(ISO)		X
293090	Other		
29309010	Thiourea (sulphourea)		X
29309020	Calcium salts of methionine		X
29309030	Thio sulphonic acid		X
29309040	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid		X
29309050	Sulphinic acid		X
29309060	Sulphoxide		X
29309070	Mercaptan		X
29309080	Allyl isothiocyanate		X
	Other:		
29309091	Ethanol,2,2-thiobis-		X
29309099	Other		X
2931	Other organo-inorganic compounds.		
293100	Other organo-inorganic compounds		
29310020	Organo-arsenic compounds		X
29310030	Tetraethyllead		X
29310090	Other		X
2932	Heterocyclic compounds with oxygen hetero-atom(s) only.		
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
293211	Tetrahydrofuran		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29321100	Tetrahydrofuran	7.5	B10
293212	2-Furaldehyde (furfuraldehyde)		
29321200	2-Furaldehyde (furfuraldehyde)	7.5	B10
293213	Furfuryl alcohol and tetrahydrofurfuryl alcohol		
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	7.5	B10
293219	Other		
29321910	Hydroxy dibenzfuran carboxylic acid	7.5	B10
29321990	Other	7.5	B10
	Lactones:		
293221	Coumarin, methylcoumarins and ethylcoumarins		
29322100	Coumarin, methylcoumarins and ethylcoumarins	7.5	B10
293229	Other lactones		
29322910	Phenolphthalein	7.5	B10
29322990	Other	7.5	B10
	Other:		
293291	Isosafrole		
29329100	Isosafrole	7.5	B10
293292	1-(1,3-Benzodioxol-5-yl)propan-2-one		
29329200	1-(1,3-Benzodioxol-5-yl) propan-2-one	7.5	B10
293293	Piperonal		
29329300	Piperonal	7.5	B10
293294	Safrole		
29329400	Safrole	7.5	B10
293295	Tetrahydrocannabinols (all isomers)		
29329500	Tetrahydrocannabinols (all isomers)	7.5	B10
293299	Other		
29329900	Other	7.5	B10
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only.		
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
293311	Phenazone (antipyrin) and its derivatives		
29331100	Phenazone (antipyrin) and its derivatives	7.5	B10
293319	Other		
29331910	3-carboxy (para sulpho-phenyl)-5-pyrazolone	7.5	B10
29331920	1 (2,5-dichloro-4-sulpho phenyl)—3-methyl-5-pyrazolone	7.5	B10
29331930	3-methyl-1(4-sulpho-O-toluyyl-5-pyrazolone)	7.5	B10
29331940	Phenylmethylpyrazolone	7.5	B10
29331950	1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29331960	1-(m-sulphophenyl)-3-pyrazolone	7.5	B10
29331970	Analgin	7.5	B10
29331980	Oxyphenbutazone	7.5	B10
29331990	Other	7.5	B10
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
293321	Hydantoin and its derivatives		
29332100	Hydantoin and its derivatives	7.5	B10
293329	Other		
29332910	Tinidazole	7.5	B10
29332920	Metronidazole, metronidazole benzoate	7.5	B10
29332930	Mebendazole	7.5	B10
29332940	Dimetridazole	7.5	B10
29332950	Albendazole	7.5	B10
29332990	Other	7.5	B10
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
293331	Pyridine and its salts		
29333100	Pyridine and its salts	7.5	B10
293332	Piperidine and its salts		
29333200	Piperidine and its salts	7.5	B10
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), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof		
29333300	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 intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	7.5	B10
293339	Other		
	Derivatives of pyridine:		
29333911	Amino pyridine	7.5	B10
29333912	Alpha picoline (2-methyl pyridine)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29333913	Gamma picoline (4-methyl pyridine)	7.5	B10
29333914	Chloropheniramine maleate	7.5	B10
29333915	Diphenoxylate hydrochloride	7.5	B10
29333916	Beta picoline (3-methyl pyridine)	7.5	B10
29333917	Morpholine	7.5	B10
29333918	Lutidine (Dimethyl Pyridine)	7.5	B10
29333919	Other	7.5	B10
29333920	Piperidine and its derivatives	7.5	B10
29333930	1-Azabicyclo (2.2.2.) octan-3-ol	7.5	B10
29333990	Other	7.5	B10
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
293341	Levorphanol (INN) and its salts		
29334100	Levorphanol (INN) and its salts	7.5	B10
293349	Other		
29334900	Other	7.5	B10
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
293352	Malonylurea (barbituric acid) and its salts		
29335200	Malonylurea (barbituric acid) and its salts	7.5	B10
293353	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		
29335300	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN), secobarbital (INN), and vinylbital (INN); salts thereof	7.5	B10
293354	Other derivatives of malonylurea (barbituric acid); salts thereof		
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	7.5	B10
293355	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	7.5	B10
293359	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29335910	Aminophylline (cordophylin)	7.5	B10
29335920	Trimethoprim	7.5	B10
29335930	Diethyl carbamazine citrate	7.5	B10
29335940	1-Amino-4-Methyl piperazine	7.5	B10
29335990	Other	7.5	B10
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
293361	Melamine		
29336100	Melamine	7.5	B10
293369	Other		
29336910	Cyanuric acid and its salts	7.5	B10
29336990	Other	7.5	B10
	Lactams:		
293371	6-Hexanelactam (epsilon-caprolactam)		
29337100	6-Hexanelactam (epsilon-caprolactam)		X
293372	Clobazam (INN) and methyprylon (INN)		
29337200	Clobazam (INN) and methyprylon (INN)	7.5	B10
293379	Other lactams		
29337900	Other lactams	7.5	B10
	Other:		
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); salts thereof		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29339100	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), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	7.5	B10
293399	Other		
29339900	Other	7.5	B10
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		
293410	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure		
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	7.5	B10
293420	Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused		
29342000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	7.5	B10
293430	Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused		
29343000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused Other:	7.5	B10
293491	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof		
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), claxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	7.5	B10
293499	Other		
29349900	Other	7.5	B10
2935	Sulphonamides.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
293500	Sulphonamides Sulphamethoxazole,sulphafurazole,sulphadiazine,sulphadimidine, sulphacetamide:		
29350011	Sulphamethoxazole	7.5	B10
29350012	Sulphafurazole	7.5	B10
29350013	Sulphadiazine	7.5	B10
29350014	Sulphadimidine	7.5	B10
29350015	Sulphacetamide	7.5	B10
	Sulphamethoxypyridarine, Sulphamethiazole, sulphamoxole, sulphamide:		
29350021	Sulphamethoxypyridarine	7.5	B10
29350022	Sulphamethiazole	7.5	B10
29350023	Sulphamoxole	7.5	B10
29350024	Sulphamide	7.5	B10
29350090	Other	7.5	B10
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. Vitamins and their derivatives, unmixed:		
293621	Vitamins A and their derivatives		
29362100	Vitamins A and their derivatives	7.5	B10
293622	Vitamin B₁ and its derivatives		
29362210	Vitamin B ₁ [Thiamine (INN), aneurine] and its salts	7.5	B10
29362290	Other	7.5	B10
293623	Vitamin B₂ and its derivatives		
29362310	Vitamin B ₂ [Riboflavin(INN), lactoflavin] and its salts	7.5	B10
29362390	Other	7.5	B10
293624	D- or DL-Pantothenic acid (Vitamin B₃ or Vitamin B₅) and its derivatives		
29362400	D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	7.5	B10
293625	Vitamin B₆ and its derivatives		
29362500	Vitamin B ₆ and its derivatives	7.5	B10
293626	Vitamin B₁₂ and its derivatives		
29362610	Vitamin B ₁₂ (Cyanocobalamin (INN))	7.5	B10
29362690	Other	7.5	B10
293627	Vitamin C and its derivatives		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29362700	Vitamin C (Ascorbic acid) and its derivatives	7.5	B10
293628	Vitamin E and its derivatives		
29362800	Vitamin E and its derivatives	7.5	B10
293629	Other vitamins and their derivatives		
29362910	Folic acid (Vitamin B ₉)	7.5	B10
29362920	Nicotinic acid and nicotinamide (niacinamide or niacine)	7.5	B10
29362930	Vitamin K (menaphthoquinone BP)	7.5	B10
29362940	Vitamin D	7.5	B10
29362950	Vitamin H (Biotin)	7.5	B10
29362990	Other	7.5	B10
293690	Other, including natural concentrates		
29369000	Other, including natural concentrates	7.5	B10
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
293711	Somatotropin, its derivatives and structural analogues		
29371100	Somatotropin, its derivatives and structural analogues	7.5	B10
293712	Insulin and its salts		
29371200	Insulin and its salts	7.5	B10
293719	Other		
29371900	Other	7.5	B10
	Steroidal hormones, their derivatives and structural analogues:		
293721	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		
29372100	Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	7.5	B10
293722	Halogenated derivatives of corticosteroidal hormones		
29372200	Halogenated derivatives of corticosteroidal hormones	7.5	B10
293723	Oestrogens and progestogens		
29372300	Oestrogens and progestogens	7.5	B10
293729	Other		
29372900	Other	7.5	B10
	Catecholamine hormones, their derivatives and structural analogues:		
293731	Epinephrine		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29373100	Epinephrine	7.5	B10
293739	Other		
29373900	Other	7.5	B10
293740	Amino-acid derivatives		
29374000	Amino-acid derivatives	7.5	B10
293750	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	7.5	B10
293790	Other		
29379000	Other	7.5	B10
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
293810	Rutoside (rutin) and its derivatives		
29381000	Rutoside (rutin) and its derivatives	7.5	B10
293890	Other		
29389010	Digoxin	7.5	B10
29389020	Digitalis glycosides	7.5	B10
29389090	Other	7.5	B10
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	Alkaloids of opium and their derivatives; salts thereof:		
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; salts thereof		
29391100	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; salts thereof	7.5	B10
293919	Other		
29391900	Other	7.5	B10
293920	Alkaloids of cinchona and their derivatives; salts thereof		
29392010	Quinine alkaloids	7.5	B10
29392020	Quinine hydrochloride	7.5	B10
29392030	Quinine sulphate	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29392040	Chloroquine phosphate	7.5	B10
29392050	Benzeneacetic acid, alpha-hydroxy-alpha-phenyl, 1-azabicyclo [2.2.2] oct-3-yl ester	7.5	B10
29392090	Other	7.5	B10
293930	Caffeine and its salts		
29393000	Caffeine and its salts	7.5	B10
	Ephedrine and their salts:		
293941	Ephedrine and its salts		
29394110	Ephedrine alkaloids	7.5	B10
29394120	Ephedrine hydrochloride	7.5	B10
29394190	Other	7.5	B10
293942	Pseudoephedrine (INN) and its salts		
29394200	Pseudoephedrine (INN) and its salts	7.5	B10
293943	Cathine (INN) and its salts		
29394300	Cathine (INN) and its salts	7.5	B10
293949	Other		
29394900	Other	7.5	B10
	Theophylline and aminophylline (theophylline ethylenediamine) and their derivatives; salts thereof:		
293951	Fenetylline (INN) and its salts		
29395100	Fenetylline (INN) and its salts	7.5	B10
293959	Other		
29395900	Other	7.5	B10
	Alkaloids of rye ergot and their derivatives; salts thereof:		
293961	Ergometrine (INN) and its salts		
29396110	Ergometrine (INN)	7.5	B10
29396190	Other	7.5	B10
293962	Ergotamine (INN) and its salts		
29396210	Ergotamine tartrate	7.5	B10
29396290	Other	7.5	B10
293963	Lysergic acid and its salts		
29396300	Lysergic acid and its salts	7.5	B10
293969	Other		
29396900	Other	7.5	B10
	Other:		
293991	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29399100	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	7.5	B10
293999	Other		
29399900	Other	7.5	B10
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		
29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	7.5	B10
2941	Antibiotics.		
294110	Penicillins and their derivatives with a penicillanic acid structure; salts thereof		
29411010	Penicillins and its salts (e.g. procaine penicillin, penicillin G-potassium)	7.5	B10
29411020	Ampicilline and its salts	7.5	B10
29411030	Amoxycilline and its salts	7.5	B10
29411040	Cioxacilline and its salts	7.5	B10
29411050	6-APA	7.5	B10
29411090	Other	7.5	B10
294120	Streptomycins and their derivatives; salts thereof		
29412010	Streptomycin	7.5	B10
29412090	Other	7.5	B10
294130	Tetracyclines and their derivatives; salts thereof		
29413010	Doxycycline and its salts	7.5	B10
29413020	Tetracycline/oxytetra- cycline and their salts	7.5	B10
29413090	Other	7.5	B10
294140	Chloramphenicol and its derivatives; salts thereof		
29414000	Chloramphenicol and its derivatives; salts thereof	7.5	B10
294150	Erythromycin and its derivatives; salts thereof		
29415000	Erythromycin and its derivatives; salts thereof	7.5	B10
294190	Other		
	Rifampicin and its salts:		
29419011	Rifampicin	7.5	B10
29419012	3 Formyl Rifa S V(Rifaint)	7.5	B10
29419013	Rifa S or Rifa S Sodium (Rifaint)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29419014	1-Amino-4-Methyl piperazine (Rifaint)	7.5	B10
29419019	Other	7.5	B10
29419020	Cephalexin and its salts	7.5	B10
29419030	Ciprofloxacin and its salts	7.5	B10
29419040	Gentamycin and its salts	7.5	B10
29419050	Neomycin	7.5	B10
29419060	Norfloxacin and its salts	7.5	B10
29419090	Other	7.5	B10
2942	Other organic compounds.		
294200	Other organic compounds		
	Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of D(-) phenyl glycine, D(-) para hydroxy dane's salts:		
29420011	Cefadroxil and its salts	7.5	B10
29420012	Ibuprofane	7.5	B10
29420013	Nifedipine	7.5	B10
29420014	Ranitidine	7.5	B10
29420015	Danes salt of D(-) phenyl glycine	7.5	B10
29420016	D(-) para hydroxy dane's salts	7.5	B10
	Timolo maleate, terbutoline sulphate, D(-) phenyl glycin chloride HCL (DPGCH), imipramine HCl, amitriptyline HCl, cysteanune HCl, atenolol, propronalol:		
29420021	Timolo maleate	7.5	B10
29420022	Terbutoline sulphate	7.5	B10
29420023	D(-) phenyl glycin chloride HCL (DPGCH)	7.5	B10
29420024	Imipramine HCl	7.5	B10
29420025	Amitriptyline HCl	7.5	B10
29420026	Cysteanune HCl	7.5	B10
29420027	Atenolol, propronalol	7.5	B10
	Diloxanide furoate, cimetidine, oxyclozanide, famotidine:		
29420031	Diloxanide furoate	7.5	B10
29420032	Cimetidine	7.5	B10
29420033	Oxyclozanide	7.5	B10
29420034	Famotidine	7.5	B10
29420090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo -therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.		
300120	Extracts of glands or other organs or of their secretions		
30012010	Liquid extracts of liver	10	B10
30012020	Liver extracts, dry	10	B10
30012030	Snake venom	10	B10
30012090	Other	10	B10
300190	Other		
30019010	Of human origin	10	B10
	Other:		
30019091	Heparin and its salts	10	B10
30019099	Other	10	B10
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.		
300210	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes		
	Antisera:		
30021011	For diphtheria	10	B10
30021012	For tetanus	10	B10
30021013	For rabies	10	B10
30021014	For snake venom	10	B10
30021019	Other	10	B10
30021020	Hemoglobin blood globulins and serum globulins	10	B10
	Other:		
30021091	Of human origin	10	B10
30021099	Other	10	B10
300220	Vaccines for human medicine		
	Single vaccines:		
30022011	For cholera and typhoid	10	B10
30022012	For hepatitis	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30022013	For tetanus	10	B10
30022014	For polio	10	B10
30022015	For tuberculosis	10	B10
30022016	For rabies	10	B10
30022017	For Japanese encephalitis	10	B10
30022018	For whooping cough (pertusis)	10	B10
30022019	Other	10	B10
	Mixed vaccines:		
30022021	For diphtheria, pertusis and tetanus (DPT)	10	B10
30022022	For diphtheria and tetanus (DT)	10	B10
30022023	For measles, mumps, and rubella(MMR)	10	B10
30022024	For typhoid-paratyphoid (TAB) or typhoid- paratyphoid-cholera (TABAC)	10	B10
30022029	Other	10	B10
300230	Vaccines for veterinary medicine		
30023000	Vaccines for veterinary medicine	10	B10
300290	Other		
30029010	Human blood	10	B10
30029020	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	10	B10
30029030	Cultures of micro-organisms(excluding yeast)	10	B10
30029040	Toxins	10	B10
30029090	Other	10	B10
3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.		
300310	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		
30031000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10	B10
300320	Containing other antibiotics		
30032000	Containing other antibiotics	10	B10
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
300331	Containing insulin		
30033100	Containing insulin	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
300339	Other		
30033900	Other	10	B10
300340	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics		
30034000	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10	B10
300390	Other		
	Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments:		
30039011	Of Ayurvedic system	10	B10
30039012	Of Unani system	10	B10
30039013	Of Siddha system	10	B10
30039014	Of Homoeopathic System	10	B10
30039015	Of Bio-chemic system	10	B10
	Menthol crystals and milk of magnesia:		
30039021	Menthol crystals	10	B10
30039022	Milk of magnesia	10	B10
	Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel:		
30039031	Bovine albumin and drugs of animal origin	10	B10
30039032	Merbromine national formulary XII (mercurochrome)	10	B10
30039033	Calcium sennoside	10	B10
30039034	Anaesthetic agents used in human or veterinary medicine or surgery	10	B10
30039035	Aluminium hydroxide gel	10	B10
30039036	Ketamine	10	B10
30039090	Other	10	B10
3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.		
300410	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		
30041010	Penicillins	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30041020	Ampicillin	10	B10
30041030	Amoxicillin	10	B10
30041040	Becampicillin	10	B10
30041050	Cloxacillin	10	B10
30041060	Ampicillin and cloxacillin combinations	10	B10
30041070	Streptomycin	10	B10
30041090	Other	10	B10
300420	Containing other antibiotics		
	Cephalosporins and their derivatives:		
30042011	Cefazolin	10	B10
30042012	Cephalexin	10	B10
30042013	Ciprofloxacin	10	B10
30042014	Cefoxitin	10	B10
30042019	Other	10	B10
30042020	Sulfonamides and cotrimoxazole	10	B10
	Fluoroquinolones:		
30042031	Norfloxacin	10	B10
30042032	Nalidixic acid	10	B10
30042033	Ciprofloxacin	10	B10
30042034	Ofloxacin	10	B10
30042039	Other	10	B10
	Tetracyclines:		
30042041	Chlortetracycline	10	B10
30042042	Oxytetracycline	10	B10
30042049	Other	10	B10
30042050	Chloramphenicol	10	B10
	Macrolide:		
30042061	Erythromycin	10	B10
30042062	Roxithromycin	10	B10
30042063	Clarithromycin	10	B10
30042064	Azithromycin	10	B10
30042069	Other	10	B10
30042070	Cefadroxil	10	B10
	Other:		
30042091	Isoniazid	10	B10
30042092	Rifampicin	10	B10
30042093	Pyrazinamide	10	B10
30042094	Ethambutol	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30042095	Clindamycin	10	B10
30042096	Vancomycin	10	B10
30042097	Polymyxin B and colistin	10	B10
30042099	Other	10	B10
	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
300431	Containing insulin		
30043110	Insulin injection	10	B10
30043190	Other	10	B10
300432	Containing corticosteroid hormones, their derivatives or structural analogues		
30043200	Containing corticosteroid hormones, their derivatives or structural analogues	10	B10
300439	Other		
	Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestrogen group hormones:		
30043911	Pituitary hormones	10	B10
30043912	Prednisolone	10	B10
30043913	Dexamethasone	10	B10
30043914	Danazol	10	B10
30043919	Other progestogen and oestrogen group hormones	10	B10
	Gonadotrophins and luteinising hormone:		
30043921	Gonadotrophins	10	B10
30043922	Luteinising hormone	10	B10
30043990	Other	10	B10
300440	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics		
30044010	Atropin and salts thereof	10	B10
30044020	Caffein and salts thereof	10	B10
30044030	Codeine and its derivatives, with or without ephedrine hydrochloride	10	B10
30044040	Ergot preparations, ergotamine and salts thereof	10	B10
30044050	Papaverine hydrochloride	10	B10
30044060	Bromohexin and solbutamol	10	B10
30044070	Theophylline and ephedrine	10	B10
30044090	Other	10	B10
300450	Other medicaments containing vitamins or other products of heading 29.36		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30045010	Heamatinics and erythropoietin preparations	10	B10
30045020	Preparations of minerals and their supplements	10	B10
	Preparations of vitamins:		
30045031	Of vitamin A	10	B10
30045032	Of vitamin B ₁ and B ₂ and salts thereof	10	B10
30045033	Of vitamin B ₉	10	B10
30045034	Of vitamin B ₁₂	10	B10
30045035	Of vitamin C	10	B10
30045036	Of vitamin D	10	B10
30045037	Of Vitamin E	10	B10
30045039	Other	10	B10
30045090	Other	10	B10
300490	Other		
	Ayurvedic,Unani,Homoeopathic,Siddha or Bio-chemic systems medicaments, put up for retail sale:		
30049011	Of Ayurvedic system	10	B10
30049012	Of Unani system	10	B10
30049013	OF Siddha system	10	B10
30049014	Of Homoeopathic system	10	B10
30049015	Of Bio-chemic system	10	B10
	Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs:		
30049021	Anthelmintics and preparations thereof	10	B10
30049022	Metronidazole	10	B10
30049023	Tinidazole	10	B10
30049024	Secnidazole	10	B10
30049025	Diluxamide furoate	10	B10
30049026	Sodium stibogluconate	10	B10
30049027	Pentamidine	10	B10
30049029	Other	10	B10
	Antihistaminics drugs; antacids preparations; antiulcer drugs; antiemetics and other gastrointestinal drugs:		
30049031	Promethazine, chloropheniramine, astemizole and ceteirizine	10	B10
30049032	Sodium bicarbonate, magnesium hydroxide(milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof	10	B10
30049033	Cimetidine, rantidine, nizatidine and roxatidine	10	B10
30049034	Omeprazole and lansoprazole	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30049035	Dicyclomine, metoclopramide and dexamethasone and ondansetron	10	B10
30049036	Chenodiol and ursodiol	10	B10
30049039	Other	10	B10
	Anticancer drugs:		
30049041	Cyclophosphamide	10	B10
30049042	Methotrexate, 5-fluorouracil(5-FU) and fltorafur	10	B10
30049043	Bincristine and vinblastine	10	B10
30049044	Paclitaxel and docetaxel	10	B10
30049045	Etoposide	10	B10
30049046	Actinomycin D Dactinomycin and doxorubicin	10	B10
30049047	L-Asparaginase, cisplatin and carboplatin	10	B10
30049048	Tamoxifen	10	B10
30049049	Other	10	B10
	Antitubercular drugs; antileprotic drugs; antimalarial drugs:		
30049051	Isoniazid	10	B10
30049052	Rifampicin	10	B10
30049053	Pyrazinamide and ethambutol	10	B10
30049054	Streptomycin	10	B10
30049055	Dapsone(DDS), acedapsone(DADDS),solopsone and clofazimine	10	B10
30049056	Chloroquine, amodiaquine, mefloquine, quinine, chloroquine, pyrimethamine	10	B10
30049057	Other antitubercular drugs	10	B10
30049058	Other antileprotic drugs	10	B10
30049059	Other antimalarial drugs	10	B10
	Nonsteroidal antiinflammatory,analgesics and antipyretic drugs:		
30049061	Analgin with or without other compounds such as paracetamol	10	B10
30049062	Acetyl salicylic acid(aspirin) and formulations thereof	10	B10
30049063	Ibuprofen with or without paracetamol or other compounds	10	B10
30049064	Oxyphen butazone, Phenyl butazone and formulations thereof	10	B10
30049065	Indomethacin	10	B10
30049066	Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam	10	B10
30049067	Ketorolac, nimesulide, nabumetone and nefopam	10	B10
30049069	Other	10	B10
	Antihypertensive drugs:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
30049071	Captopril, enalapril, lisinopril, perindopril and ramipril	10	B10
30049072	Verapamil, nifedipine, amlodipine and lacidipine	10	B10
30049073	Losartan	10	B10
30049074	Propranolol, metoprolol, atenolol and labetalol	10	B10
30049075	Prazosin, terazosin, phentolamine and phenoxybenzamine	10	B10
30049076	Clonidine, methyl dopa	10	B10
30049077	Hydralazine, minoxidil and diazoxide	10	B10
30049079	Other	10	B10
	Antiepileptic drugs; sulfa drugs not elsewhere specified or included, preparations of enzymes; veterinary medicinal preparations, not for human use, not elsewhere specified or included oral rehydration salts; antibacterial formulations not elsewhere specified or included, sedatives and tranquilizers:		
30049081	Phenobarbitone, mephobarbitone, primidone, phenytoin, carbamazepine, ethosuccimide, valporic acid (sodium valporate), diazepam, lamotrigine, gabapentin, bigabatin, phenacemide, trimethadione and acetazolamide	10	B10
30049082	Other antiepileptic drugs	10	B10
30049083	Sulpha drugs not elsewhere specified or included	10	B10
30049084	Preparations of enzymes	10	B10
30049085	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	10	B10
30049086	Oral rehydration salts	10	B10
30049087	Antibacterial formulations, not elsewhere specified or included	10	B10
30049088	Sedatives	10	B10
30049089	Tranquilizers	10	B10
	Other:		
30049091	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthines	10	B10
30049092	Plasma expanders	10	B10
30049093	Chlorpheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	10	B10
30049094	Theophylline, aminophylline and other broncho dilators	10	B10
30049095	Carcino-chemotherapeutic drugs not elsewhere specified or included	10	B10
30049096	Ketamine	10	B10
30049099	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
300510	Adhesive dressings and other articles having an adhesive layer		
30051010	Adhesive guaze	10	B10
30051020	Adhesive tape	10	B10
30051090	Other	10	B10
300590	Other		
30059010	Cotton wool, medicated	10	B10
30059020	Poultice of Kaolin	10	B10
30059030	Lint, medicated	10	B10
30059040	Bandages	10	B10
30059050	Burn therapy dressing soaked in protective gel	10	B10
30059060	Micro pores surgical tapes	10	B10
30059070	Corn removers and callous removers	10	B10
30059090	Other	10	B10
3006	Pharmaceutical goods specified in Note 4 to this Chapter.		
300610	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		
30061010	Sterile, surgical catgut and similar sterile suture materials(including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure	10	B10
30061020	Sterile laminaria and sterile laminaria tents,sterile absorbable surgical or dental haemostatics,sterile surgical or dental adhesion barriers,whether or not absorbable	10	B10
300620	Blood-grouping reagents		
30062000	Blood grouping reagents	10	B10
300630	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient		
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
300640	Dental cements and other dental fillings; bone reconstruction cements		
30064000	Dental cements and other dental fillings; bone reconstruction cements	10	B10
300650	First-aid boxes and kits		
30065000	First-aid boxes and kits	10	B10
300660	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		
30066010	Based on hormones		A
30066020	Based on other products of heading 2937		A
30066030	Based on spermicides		A
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		
30067000	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 Other:	10	B10
300691	Appliances identifiable for ostomy use		
30069100	Appliances identifiable for ostomy use	10	B10
300692	Waste pharmaceuticals		
30069200	Waste pharmaceuticals	10	B10
3101	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.		
310100	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		
31010010	Guano Other:	7.5	B10
31010091	Animal dung	7.5	B10
31010092	Animal excreta	7.5	B10
31010099	Other	7.5	B10
3102	Mineral or chemical fertilisers, nitrogenous.		
310210	Urea, whether or not in aqueous solution		
31021000	Urea, whether or not in aqueous solution	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
310221	Ammonium sulphate		
31022100	Ammonium sulphate	5	B10
310229	Other		
31022910	Ammonium sulphonitrate	7.5	B10
31022990	Other	7.5	B10
310230	Ammonium nitrate, whether or not in aqueous solution		
31023000	Ammonium nitrate, whether or not in aqueous solution	7.5	B10
310240	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	7.5	B10
310250	Sodium nitrate		
31025000	Sodium nitrate		A
310260	Double salts and mixtures of calcium nitrate and ammonium nitrate		
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	7.5	B10
310280	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	7.5	B10
310290	Other, including mixtures not specified in the foregoing subheadings		
31029010	Double salts or mixtures of calcium nitrate and magnesium nitrate	7.5	B10
31029090	Other	7.5	B10
3103	Mineral or chemical fertilisers, phosphatic.		
310310	Superphosphates		
31031000	Superphosphates	7.5	B10
310390	Other		
31039000	Other	7.5	B10
3104	Mineral or chemical fertilisers, potassic.		
310420	Potassium chloride		
31042000	Potassium chloride	7.5	B10
310430	Potassium sulphate		
31043000	Potassium sulphate	5	B10
310490	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
31049000	Other	7.5	B10
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.		
310510	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
31051000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	7.5	B10
310520	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
31052000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5	B10
310530	Diammonium hydrogenorthophosphate (diammonium phosphate)		
31053000	Diammonium hydrogen ortho phosphate (diammonium phosphate)	5	B10
310540	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
31054000	Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	5	B10
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
310551	Containing nitrates and phosphates		
31055100	Containing nitrates and phosphates	5	B10
310559	Other		
31055900	Other	5	B10
310560	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5	B10
310590	Other		
31059010	Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	5	B10
31059090	Other	5	B10
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
320110	Quebracho extract		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32011000	Quebracho extract	7.5	B10
320120	Wattle extract		
32012000	Wattle extract	7.5	B10
320190	Other		
32019010	Gambier extracts	7.5	B10
32019020	Myrobalan fruit extract	7.5	B10
32019030	Gallotannic acid (tannin, digallic acid)	7.5	B10
32019090	Other	7.5	B10
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
320210	Synthetic organic tanning substances		
32021000	Synthetic organic tanning substances	7.5	B10
320290	Other		
32029010	Inorganic tanning substances	7.5	B10
32029020	Tanning preparations, whether or not containing natural tanning substances	7.5	B10
32029030	Enzymatic preparations for pre-tanning	7.5	B10
32029090	Other	7.5	B10
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		
320300	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin		
32030010	Cutch (Catechu) extracts	7.5	B10
32030020	Food colours other than synthetic	7.5	B10
32030030	Lac-dye	7.5	B10
32030040	Natural indigo	7.5	B10
32030090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
320411	Disperse dyes and preparations based thereon		
	Disperse yellow:		
32041111	Disperse yellow 13 (duranol brill yellow 6 G)	7.5	B10
32041119	Other	7.5	B10
	Disperse orange:		
32041121	Disperse orange 11 (duranol orange G)	7.5	B10
32041129	Other	7.5	B10
	Disperse red:		
32041131	Disperse red 3 (serisol fast pink B)	7.5	B10
32041132	Disperse red 4 (celliton fast pink RF)	7.5	B10
32041133	Disperse red 9 (duranol red GN)	7.5	B10
32041139	Other	7.5	B10
	Disperse violet:		
32041141	Disperse violet 1 (duranol violet 2R)	7.5	B10
32041142	Disperse violet 4 (duranol brill violet B)	7.5	B10
32041143	Disperse violet 8 (duranol brill violet BR)	7.5	B10
32041149	Other	7.5	B10
	Disperse blue:		
32041151	Disperse blue 1 (duranol brill blue CB)	7.5	B10
32041152	Disperse blue 3 (duranol brill blue BBN)	7.5	B10
32041153	Disperse blue 5 (celliton fast blue FFB)	7.5	B10
32041154	Disperse blue 6 (celliton fast blue FFG)	7.5	B10
32041155	Disperse blue 14 (duranol brill blue G)	7.5	B10
32041156	Disperse blue 24 (duranol blue 2G)	7.5	B10
32041159	Other	7.5	B10
	Other:		
32041191	Disperse Greens	7.5	B10
32041192	Disperse browns	7.5	B10
32041193	Disperse blacks	7.5	B10
32041194	Disperse brown mixtures	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32041195	Disperse grey mixtures	7.5	B10
32041196	Disperse black mixtures	7.5	B10
32041199	Other	7.5	B10
320412	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based		
	Azo dyes:		
32041211	Acid yellows	7.5	B10
32041212	Acid oranges	7.5	B10
32041213	Acid red	7.5	B10
32041214	Acid violets	7.5	B10
32041215	Acid blues	7.5	B10
32041216	Acid greens	7.5	B10
32041217	Acid brown	7.5	B10
32041218	Acid blacks	7.5	B10
32041219	Other	7.5	B10
	Acid greens (non-azo):		
32041221	Acid green 17 (solacet fast green 2G)	7.5	B10
32041222	Acid green 27 (carbolan green G)	7.5	B10
32041223	Acid green 28 (carbolan brill green 5G)	7.5	B10
32041224	Acid green 38 (alizarine cyanine green 3G)	7.5	B10
32041225	Acid green 44 (alizarine cyanine green GWA)	7.5	B10
32041229	Other	7.5	B10
	Acid black (non-azo):		
32041231	Acid Black 2 (nigrosine)	7.5	B10
32041232	Acid Black 48 (coomasie fast grey 3G)	7.5	B10
32041239	Other	7.5	B10
	Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo):		
32041241	Acid blue 2 (alizarine brill blue PFN)	7.5	B10
32041242	Acid blue 14 (solacet fast blue 4 G1)	7.5	B10
32041243	Acid blue 23 (alizarine light blue 4 G1)	7.5	B10
32041244	Acid blue 25 (solway ultra blue B)	7.5	B10
32041245	Acid blue 45 (solway blue RN)	7.5	B10
32041246	Acid blue 51 (alizarine sky blue FFB)	7.5	B10
32041247	Acid blue 52 (alizarine light – 5GL)	7.5	B10
32041248	Acid blue 78 (solway sky blue B)	7.5	B10
	Acid blues 93,112,127,138,140 and others (non-azo):		
32041251	Acid blue 93 (ink blue)	7.5	B10
32041252	Acid blue 112 (coomasie ultra sky SE)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32041253	Acid blue 127 (brill alizarine milling blue G)	7.5	B10
32041254	Acid blue 138 (carbolan blue B)	7.5	B10
32041255	Acid blue 140 (carbolan brill blue 2R)	7.5	B10
32041259	Other	7.5	B10
	Mordant dyes:		
32041261	Yellows	7.5	B10
32041262	Oranges	7.5	B10
32041263	Violets	7.5	B10
32041264	Blues	7.5	B10
32041265	Greens	7.5	B10
32041266	Browns	7.5	B10
32041267	Blacks	7.5	B10
32041268	Red II (alizarine red)	7.5	B10
32041269	Other	7.5	B10
	Other non-azo acid dyes:		
32041291	Acid yellows	7.5	B10
32041292	Acid oranges	7.5	B10
32041293	Acid red	7.5	B10
32041294	Acid violets	7.5	B10
32041295	Acid browns	7.5	B10
32041299	Other	7.5	B10
320413	Basic dyes and preparations based thereon		
32041310	Basic azo dyes	7.5	B10
	Basic yellow (non-azo):		
32041321	Yellow 2 (auramine O)	7.5	B10
32041329	Other	7.5	B10
	Basic red (non-azo):		
32041331	Red 1 (rhodamine 6 G)	7.5	B10
32041339	Other	7.5	B10
	Basic violet (non-azo):		
32041341	Violet 1 (methyl Violet)	7.5	B10
32041342	Violet 10 (rhodamine B)	7.5	B10
32041343	Violet 14 (magenta)	7.5	B10
32041349	Other	7.5	B10
	Basic blue (non-azo):		
32041351	Blue 9 (methylene Blue)	7.5	B10
32041352	Blue 16 (victoria Blue B)	7.5	B10
32041359	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Basic green (non-azo):		
32041361	Green 4 (malachite green)	7.5	B10
32041369	Other	7.5	B10
	Other non-azo basic dyes:		
32041391	Basic oranges	7.5	B10
32041392	Basic browns	7.5	B10
32041393	Basic black	7.5	B10
32041399	Other	7.5	B10
320414	Direct dyes and preparations based thereon		
	Direct yellow (azo):		
32041411	Yellow 12 (chrysophenine G)	7.5	B10
32041419	Other	7.5	B10
	Direct red (azo):		
32041421	Congo red	7.5	B10
32041429	Other	7.5	B10
	Direct blue (azo):		
32041431	Blue 1 (Sky blue FF)	7.5	B10
32041439	Other	7.5	B10
32041440	Direct oranges (azo)	7.5	B10
32041450	Direct greens (azo)	7.5	B10
32041460	Direct browns (azo)	7.5	B10
32041470	Direct blacks (azo)	7.5	B10
	Direct dyes (non-azo):		
32041481	Yellows	7.5	B10
32041482	Oranges	7.5	B10
32041483	Reds	7.5	B10
32041484	Violets	7.5	B10
32041485	Blues	7.5	B10
32041486	Greens	7.5	B10
32041487	Browns	7.5	B10
32041488	Blacks	7.5	B10
32041489	Other	7.5	B10
32041490	Other	7.5	B10
320415	Vat dyes (including those usable in that state as pigments) and preparations based thereon		
	Vat yellow:		
32041511	Vat yellow 2 (GC)	7.5	B10
32041512	Vat yellow 4 (indathrene golden yellow GK)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32041519	Other Vat orange:	7.5	B10
32041521	Vat oranges 3 (brill orange RK)	7.5	B10
32041522	Vat oranges 15 (golden orange 3G)	7.5	B10
32041529	Other Vat red:	7.5	B10
32041531	Vat red (brill pink)	7.5	B10
32041539	Other Vat violet:	7.5	B10
32041541	Vat violet 1 (brill violet 2R)	7.5	B10
32041542	Vat violet 3 (magenta B)	7.5	B10
32041549	Other Vat blue:	7.5	B10
32041551	Vat blue 1 (synthetic indigo)	7.5	B10
32041552	Vat blue 4	7.5	B10
32041553	Vat blue 5 (blue 2B)	7.5	B10
32041554	Vat blue 6 (blue BC)	7.5	B10
32041555	Vat blue 20 (dark blue 30)	7.5	B10
32041556	Vat blue 29 (indanthrene brill blue 4G)	7.5	B10
32041557	Vat blue 43 (carbazole blue)	7.5	B10
32041558	Reduced vat blues	7.5	B10
32041559	Other Vat green:	7.5	B10
32041561	Vat green 1 (indanthrene brill green BFFB)	7.5	B10
32041562	Vat green 2 (indanthrene brill green GG)	7.5	B10
32041563	Vat green 4 (indanthrene brill green 3B)	7.5	B10
32041564	Vat green 9 (Black BB)	7.5	B10
32041569	Other Vat brown:	7.5	B10
32041571	Vat brown 1 (brown BR)	7.5	B10
32041572	Vat brown 3 (brown RGR)	7.5	B10
32041573	Vat brown 5 (brown RRD,G)	7.5	B10
32041579	Other Vat black:	7.5	B10
32041581	Vat black 9 (black RB)	7.5	B10
32041582	Vat black 25 (olive T)	7.5	B10
32041583	Vat black 27 (olive R)	7.5	B10
32041584	Vat black 29 (grey BG)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32041589	Other	7.5	B10
	Other:		
32041591	Solubilised vat yellows	7.5	B10
32041592	Solubilised vat oranges	7.5	B10
32041593	Solubilised vat reds	7.5	B10
32041594	Solubilised vat violets	7.5	B10
32041595	Solubilised vat blues	7.5	B10
32041596	Solubilised vat greens	7.5	B10
32041597	Solubilised vat blacks	7.5	B10
32041599	Other	7.5	B10
320416	Reactive dyes and preparations based thereon		
32041610	Yellows	7.5	B10
32041620	Oranges	7.5	B10
32041630	Reds	7.5	B10
32041640	Violets	7.5	B10
32041650	Blues	7.5	B10
32041660	Greens	7.5	B10
32041670	Browns	7.5	B10
32041680	Blacks	7.5	B10
32041690	Other	7.5	B10
320417	Pigments and preparations based thereon		
	Pigments yellow:		
32041711	Yellow 1 (hansa yellow)	7.5	B10
32041719	Other	7.5	B10
32041720	Pigment oranges	7.5	B10
	Pigment red:		
32041731	Toluidine red	7.5	B10
32041739	Other	7.5	B10
32041740	Pigment violets	7.5	B10
	Pigment blues:		
32041751	Blue 15 (pathalocyanine blue)	7.5	B10
32041759	Other	7.5	B10
	Pigment greens:		
32041761	Green 7 (pathalovyanine green)	7.5	B10
32041769	Other	7.5	B10
32041770	Pigment browns	7.5	B10
32041780	Pigment blacks	7.5	B10
32041790	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
320419	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		
	Azoic coupling components 2,4,5,7,8,13:		
32041911	Azoic coupling component 2 (naphthol AS)	7.5	B10
32041912	Azoic coupling component 4 (naphthol As-BO)	7.5	B10
32041913	Azoic coupling component 5 (naphthol ASG)	7.5	B10
32041914	Azoic coupling component 7 (naphthol ASSW)	7.5	B10
32041915	Azoic coupling component 8 (naphthol ASTR)	7.5	B10
32041916	Azoic coupling component 13 (naphthol ASSG)	7.5	B10
	Azoic coupling components 14,15,17,18,20 and others:		
32041921	Azoic coupling component 14 (naphthol ASPH)	7.5	B10
32041922	Azoic coupling component 15 (naphthol ASLB)	7.5	B10
32041923	Azoic coupling component 17 (naphthol ASBS)	7.5	B10
32041924	Azoic coupling component 18 (naphthol ASD)	7.5	B10
32041925	Azoic coupling component 20 (naphthol ASOL)	7.5	B10
32041929	Other	7.5	B10
	Azoic diazo component 1,2,3,4,5,6,10,11:		
32041931	Azoic diazo component 1 (fast bordeaux GP base)	7.5	B10
32041932	Azoic diazo component 2 (fast orange G/GC base)	7.5	B10
32041933	Azoic diazo component 3 (fast scarlet GGIGGS base)	7.5	B10
32041934	Azoic diazo component 4 (fast garment GBC base)	7.5	B10
32041935	Azoic diazo component 5 (fast red B base)	7.5	B10
32041936	Azoic diazo component 6 (fast orange GR base)	7.5	B10
32041937	Azoic diazo component 10 (fast red R base)	7.5	B10
32041938	Azoic diazo component 11 (fast red TR base)	7.5	B10
	Azoic diazo component 12,13,20,24,32,41,48 and others:		
32041941	Azoic diazo component 12 (fast scarlet G base)	7.5	B10
32041942	Azoic diazo component 13 (fast scarlet R base)	7.5	B10
32041943	Azoic diazo component 20 (fast blue BB base)	7.5	B10
32041944	Azoic diazo component 24 (fast blue RR base)	7.5	B10
32041945	Azoic diazo component 32 (fast red KB base)	7.5	B10
32041946	Azoic diazo component 41 (fast violet B base)	7.5	B10
32041947	Azoic diazo component 48 (fast blue B base)	7.5	B10
32041949	Other	7.5	B10
	Azoic colours:		
32041951	Yellows	7.5	B10
32041952	Oranges	7.5	B10
32041953	Reds	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32041954	Violets	7.5	B10
32041955	Blues	7.5	B10
32041956	Greens	7.5	B10
32041957	Browns	7.5	B10
32041958	Blacks	7.5	B10
32041959	Other	7.5	B10
	Sulphur based colouring matters:		
32041961	Yellows	7.5	B10
32041962	Oranges	7.5	B10
32041963	Reds	7.5	B10
32041964	Blues	7.5	B10
32041965	Greens	7.5	B10
32041966	Browns	7.5	B10
32041967	Blacks	7.5	B10
32041969	Other	7.5	B10
	Solvent based colouring matters:		
32041971	Yellows	7.5	B10
32041972	Oranges	7.5	B10
32041973	Reds	7.5	B10
32041974	Violets	7.5	B10
32041975	Blues	7.5	B10
32041976	Greens	7.5	B10
32041977	Browns	7.5	B10
32041978	Blacks	7.5	B10
32041979	Other	7.5	B10
	Food colouring matters:		
32041981	Yellow 3 (sunset yellow)	7.5	B10
32041982	Yellow 4 (tartrazine)	7.5	B10
32041983	Reds 5 to 8 (poncean)	7.5	B10
32041984	Red 9 (amaranth)	7.5	B10
32041985	Oranges	7.5	B10
32041986	Violets	7.5	B10
32041987	Greens	7.5	B10
32041988	Browns	7.5	B10
32041989	Other	7.5	B10
32041990	Other	7.5	B10
320420	Synthetic organic products of a kind used as fluorescent brightening agents		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32042010	Optical whitening agents	7.5	B10
32042090	Other	7.5	B10
320490	Other		
32049000	Other		X
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.		
32050000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	7.5	B10
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.		
	Pigments and preparations based on titanium dioxide:		
320611	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter		
32061110	Pearlshent pigment (titanium dioxide, coated micaceous and lustres pearl pigment)	10	B10
32061190	Other	7.5	B10
320619	Other		
32061900	Other	7.5	B10
320620	Pigments and preparations based on chromium compounds		
32062000	Pigments and preparations based on chromium compounds	7.5	B10
	Other colouring matter and other preparations:		
320641	Ultramarine and preparations based thereon		
32064100	Ultramarine and preparations based thereon	7.5	B10
320642	Lithopone and other pigments and preparations based on zinc sulphide		
32064200	Lithopone and other pigments and preparations based on zinc sulphide	7.5	B10
320649	Other		
32064910	Red oxide	7.5	B10
32064920	Persian red	7.5	B10
32064930	Yellow ochre	7.5	B10
32064940	Bronze powder	7.5	B10
32064990	Other	7.5	B10
320650	Inorganic products of a kind used as luminophores		
32065000	Inorganic products of a kind used as luminophores	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
320710	Prepared pigments, prepared opacifiers, prepared colours and similar preparations		
32071010	Prepared organic dye-stuff pigments, dry	7.5	B10
32071020	Prepared organic dye-stuff pigments, paste	7.5	B10
32071030	Prepared inorganic pigments	7.5	B10
32071040	Prepared opacifiers prepared colours and similar preparations	7.5	B10
32071090	Other	7.5	B10
320720	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
32072010	Vitrifiable enamels and glazes	7.5	B10
32072020	Engobes (slips) and similar preparations	7.5	B10
320730	Liquid lustres and similar preparations		
32073000	Liquid lustres and similar preparations	7.5	B10
320740	Glass frit and other glass, in the form of powder, granules or flakes		
32074000	Glass frit and other glass, in the form of powder, granules or flakes	10	B10
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
320810	Based on polyesters		
32081010	Enamels	7.5	B10
32081020	Lacquers	7.5	B10
32081030	Varnishes	7.5	B10
32081090	Other	7.5	B10
320820	Based on acrylic or vinyl polymers		
32082010	Enamels	7.5	B10
32082020	Lacquers	7.5	B10
32082030	Varnishes	7.5	B10
32082090	Other	7.5	B10
320890	Other		
	Based on cellulose nitrate or other cellulose derivatives:		
32089011	Nitrocellulose lacquers	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32089019	Other	7.5	B10
	Enamels:		
32089021	Synthetic enamel, ultra white paints	7.5	B10
32089022	Synthetic enamel, other colours	7.5	B10
32089029	Other	7.5	B10
32089030	Lacquers	7.5	B10
	Varnishes:		
32089041	Insulating varnish	7.5	B10
32089049	Other	7.5	B10
32089050	Slip agents	7.5	B10
32089090	Other	7.5	B10
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
320910	Based on acrylic or vinyl polymers		
32091010	Acrylic emulsion	7.5	B10
32091090	Other	7.5	B10
320990	Other		
32099010	Dispersion paints	7.5	B10
32099020	Emulsion paints not elsewhere specified or included	7.5	B10
32099090	Other	7.5	B10
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		
	Distempers:		
32100011	Dry distemper, including cement based water paints		X
32100012	Oil bound distemper		X
32100019	Other		X
32100020	Prepared water pigments of a kind used for finishing leather		X
32100030	Metallic powder or flakes prepared as paints		X
32100040	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials		X
32100090	Other		X
3211	Prepared driers.		
32110000	Prepared driers	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
321210	Stamping foils		
32121000	Stamping foils	7.5	B10
321290	Other		
32129010	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	7.5	B10
32129020	Dyes and other colouring matter put up in forms or packings for retail sale	7.5	B10
32129030	Aluminium paste	7.5	B10
32129090	Other	7.5	B10
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
321310	Colours in sets		
32131000	Colours in sets	7.5	B10
321390	Other		
32139000	Other	7.5	B10
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.		
321410	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	7.5	B10
321490	Other		
32149010	Non-refractory surfacing preparations		X
32149020	Resin cement		X
32149090	Other		X
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
	Printing ink:		
321511	Black		
32151110	Lithographic ink and jelly	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
32151120	Newspaper ink	7.5	B10
32151130	Rotary ink	7.5	B10
32151140	Screen printing ink	7.5	B10
32151190	Other	7.5	B10
321519	Other		
32151910	Lithographic ink and jelly	7.5	B10
32151920	Newspaper ink	7.5	B10
32151930	Rotary ink	7.5	B10
32151940	Screen printing ink	7.5	B10
32151990	Other	7.5	B10
321590	Other		
32159010	Fountain pen ink	7.5	B10
32159020	Ball pen ink	7.5	B10
32159030	Indelible ink	7.5	B10
32159040	Drawing ink	7.5	B10
32159090	Other	7.5	B10
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
	Essential oils of citrus fruit:		
330112	Of orange		
33011200	Of orange	20	B10
330113	Of lemon		
33011300	Of lemon	20	B10
330119	Other		
33011910	Citronella oil		X
33011990	Other		X
	Essential oils other than those of citrus fruit:		
330124	Of peppermint (<i>Mentha piperita</i>)		
33012400	Of peppermint (<i>Mentha piperita</i>)		X
330125	Of other mints		
33012510	Spearmint oil (ex-mentha spicata)		X
33012520	Water mint-oil (ex-mentha aquatic)		X
33012530	Horsemint oil (ex-mentha sylvestries)		X
33012540	Bergament oil (ex-mentha citrate)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
33012590	Other		X
330129	Other Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:		
33012911	Anise oil (aniseed oil)	20	B10
33012912	Cajeput oil	20	B10
33012913	Cananga oil	20	B10
33012914	Caraway oil	20	B10
33012915	Cassia oil	20	B10
33012916	Cedarwood oil	20	B10
33012917	Cinnamon bark oil	20	B10
33012918	Cinnamon leaf oil	20	B10
	Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:		
33012921	Clove leaf or stem, oil	20	B10
33012922	Coriander seed oil	20	B10
33012923	Dill oil (anethum oil)	20	B10
33012924	Eucalyptus oil	20	B10
33012925	Fennel seed oil	20	B10
33012926	Ginger oil	20	B10
33012927	Ginger grass oil	20	B10
33012928	Clove bud oil	20	B10
	Tuberose concentrate; nutmeg oil; palmarosa oil; patchouli oil; pepper oil; petitgrain oil; sandalwood oil; rose oil:		
33012931	Tuberose concentrate	20	B10
33012932	Nutmeg oil	20	B10
33012933	Palmarosa oil	20	B10
33012934	Patchouli oil	20	B10
33012935	Pepper oil	20	B10
33012936	Petitgrain oil	20	B10
33012937	Sandalwood oil	20	B10
33012938	Rose oil	20	B10
	Camphor oil; lemon grass oil; ylang ylang oil; davana oil; cumin oil; celery seed oil; garlic oil; paprika oil; turmeric oil:		
33012941	Camphor oil	20	B10
33012942	Lemon grass oil	20	B10
33012943	Ylang ylang oil	20	B10
33012944	Davana oil	20	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
33012945	Cumin oil	20	B10
33012946	Celery seed oil	20	B10
33012947	Garlic oil	20	B10
33012948	Paprika oil	20	B10
33012949	Turmeric oil	20	B10
33012950	Spices' oils not elsewhere specified or included	20	B10
33012990	Other	20	B10
330130	Resinoids		
33013010	Agar oil	20	B10
	Other:		
33013091	Flavouring essences, all types, including those for liquors	20	B10
33013099	Other	20	B10
330190	Other		
	Fenugreek, ginger, pepper, turmeric, cardamom, celery seed and nutmeg oleoresins:		
33019011	Fenugreek oleoresins	20	B10
33019012	Ginger oleoresins	20	B10
33019013	Pepper oleoresins	20	B10
33019014	Turmeric oleoresins	20	B10
33019015	Cardamom oleoresins	20	B10
33019016	Celery seed oleoresins	20	B10
33019017	Nutmeg oleoresins	20	B10
	Clove, capsicum, coriander, cumin and fennel oleoresins and oleoreines of spices not elsewhere specified or included:		
33019021	Clove oleoresins	20	B10
33019022	Capsicum oleoresins	20	B10
33019023	Coriander oleoresins	20	B10
33019024	Cumin oleoresins	20	B10
33019025	Fennel oleoresins	20	B10
33019029	Oleoresins of spices not elsewhere specified or included	20	B10
	Attars of all kinds in fixed oil base;mustard oil aroma essence of ambrettolide (ambrette seed oil essence):		
33019031	Attars of all kinds in fixed oil base	20	B10
33019032	Mustard oil aroma	20	B10
33019033	Essence of ambrettolide (ambrette seed oil essence)	20	B10
	Concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration not elsewhere specified or included:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
33019041	Flavouring essences, all types, including those for liquors	20	B10
33019049	Other	20	B10
	Terpenic by-products of the deterpenation of essential oil:		
33019051	Flavouring essences, all types, including those for liquors	20	B10
33019059	Other	20	B10
33019060	Aqueous distillates of essential oils, not elsewhere specified or included	20	B10
	Aqueous solutions of essential oils:		
33019071	Flavouring essences, all types, including those for liquors	20	B10
33019079	Other	20	B10
33019090	Other	20	B10
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		
330210	Of a kind used in the food or drink industries		
33021010	Synthetic flavouring essences		X
33021090	Other		X
330290	Other		
	Mixtures of aromatic chemicals and essential oils as perfume base:		
33029011	Synthetic perfumery compounds		X
33029012	Synthetic essential oil		X
33029019	Other		X
33029020	Aleuritic acid		X
33029090	Other		X
3303	Perfumes and toilet waters.		
330300	Perfumes and toilet waters		
33030010	Eau-de-cologne		X
33030020	Rose water		X
33030030	Keora water		X
33030040	Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)		X
33030050	Perfumes containing spirit		X
33030060	Spirituous toilet preparations not elsewhere specified or included		X
33030090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
330410	Lip make-up preparations		
33041000	Lip make-up preparations	10	B10
330420	Eye make-up preparations		
33042000	Eye make-up preparations	10	B10
330430	Manicure or pedicure preparations		
33043000	Manicure or pedicure preparations	10	B10
	Other:		
330491	Powders, whether or not compressed		
33049110	Face powders	10	B10
33049120	Talcum powders	10	B10
33049190	Other	10	B10
330499	Other		
33049910	Face creams	10	B10
33049920	Nail polish or lacquers	10	B10
33049930	Moisturising lotion	10	B10
33049940	Sindur, bindi, kumkum	10	B10
33049950	Turmeric preparations	10	B10
33049990	Other	10	B10
3305	Preparations for use on the hair.		
330510	Shampoos		
33051010	Containing spirit	10	B10
33051090	Other	10	B10
330520	Preparations for permanent waving or straightening		
33052000	Preparations for permanent waving or straightening	10	B10
330530	Hair lacquers		
33053000	Hair lacquers	10	B10
330590	Other		
	Hair oil:		
33059011	Perfumed	10	B10
33059019	Other	10	B10
33059020	Brilliantines (spirituous)	10	B10
33059030	Hair cream	10	B10
33059040	Hair dyes (natural, herbal or synthetic)	10	B10
33059050	Hair fixers	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
33059090	Other	10	B10
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
330610	Dentifrices		
33061010	In powder	10	B10
33061020	In paste	10	B10
33061090	Other	10	B10
330620	Yarn used to clean between the teeth (dental floss)		
33062000	Yarn used to clean between the teeth (dental floss)	10	B10
330690	Other		
33069000	Other	10	B10
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
330710	Pre-shave, shaving or after-shave preparations		
33071010	Shaving cream	10	B10
33071090	Other	10	B10
330720	Personal deodorants and antiperspirants		
33072000	Personal deodorants and anti-perspirants	10	B10
330730	Perfumed bath salts and other bath preparations		
33073010	Bath oil (thailam)	10	B10
33073090	Other	10	B10
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
330741	“Agarbatti” and other odoriferous preparations which operate by burning		
33074100	“Agarbatti” and other odoriferous preparations which operate by burning		X
330749	Other		
33074900	Other	10	B10
330790	Other		
33079010	Depilatories	10	B10
33079020	Sterile contact lens care solution	10	B10
33079090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; 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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.		
	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:		
340111	For toilet use (including medicated products)		
34011110	Medicated toilet soaps	7.5	B10
34011120	Shaving soaps other than shaving cream	7.5	B10
34011190	Other	7.5	B10
340119	Other		
	Bars and blocks of not less than 500 gm in weight:		
34011911	Industrial soap		X
34011919	Other		X
34011920	Flakes, chips and powder		X
34011930	Tablets and cakes		X
	Household and laundry soaps not elsewhere specified or included:		
34011941	Household soaps		X
34011942	Laundry soaps		X
34011990	Other		X
340120	Soap in other forms		
34012000	Soap in other forms	7.5	B10
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		
	For toilet use (including medicated products):		
34013011	Medicated toilet soaps	7.5	B10
34013012	Shaving cream and shaving gel	7.5	B10
34013019	Other	7.5	B10
34013090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
	Organic surface-active agents, whether or not put up for retail sale:		
340211	Anionic		
34021110	Silicone surfactant	7.5	B10
34021190	Other	7.5	B10
340212	Cationic		
34021200	Cationic		X
340213	Non-ionic		
34021300	Non-ionic	7.5	B10
340219	Other		
34021900	Other	7.5	B10
340220	Preparations put up for retail sale		
34022010	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	7.5	B10
34022020	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	7.5	B10
34022090	Other	7.5	B10
340290	Other		
	Synthetic detergents:		
34029011	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	7.5	B10
34029012	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	7.5	B10
34029019	Other	7.5	B10
34029020	Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil	7.5	B10
34029030	Penetrators	7.5	B10
	Wetting agents:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
34029041	Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	7.5	B10
34029042	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	7.5	B10
34029049	Other	7.5	B10
34029051	Washing preparations whether or not containing soap: Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	7.5	B10
34029052	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	7.5	B10
34029059	Other	7.5	B10
34029091	Other: Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents	7.5	B10
34029092	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	7.5	B10
34029099	Other	7.5	B10
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
	Containing petroleum oils or oils obtained from bituminous minerals:		
340311	Preparations for the treatment of textile materials, leather, furskins or other materials		
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	7.5	B10
340319	Other		
34031900	Other	7.5	B10
	Other:		
340391	Preparations for the treatment of textile materials, leather, furskins or other materials		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	7.5	B10
340399	Other		
34039900	Other	7.5	B10
3404	Artificial waxes and prepared waxes.		
340420	Of poly(oxyethylene)(polyethylene glycol)		
34042000	Of poly(oxyethylene)(polyethylene glycol)	7.5	B10
340490	Other		
34049010	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	7.5	B10
34049020	Polyethylene wax	7.5	B10
	Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:		
34049031	Poly brominated biphenyls	7.5	B10
34049032	Poly chlorinated biphenyls	7.5	B10
34049033	Poly chlorinated terphenyls	7.5	B10
34049039	Other	7.5	B10
34049090	Other	7.5	B10
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
340510	Polishes, creams and similar preparations for footwear or leather		
34051000	Polishes, creams and similar preparations for footwear or leather	7.5	B10
340520	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		
34052000	Polishes,creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	7.5	B10
340530	Polishes and similar preparations for coachwork, other than metal polishes		
34053000	Polishes and similar preparations for coach-work, other than metal polishes	7.5	B10
340540	Scouring pastes and powders and other scouring preparations		
34054000	Scouring pastes and powders and other scouring preparations	7.5	B10
340590	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
34059010	Polishes and compositions for application to metal including diamond polishing powder or paste	7.5	B10
34059090	Other	7.5	B10
3406	Candles, tapers and the like.		
340600	Candles, tapers and the like		
34060010	Candles	7.5	B10
34060090	Other	7.5	B10
3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).		
340700	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)		
34070010	Modelling pastes,including those put up for children's amusement	7.5	B10
34070090	Other	7.5	B10
3501	Casein, caseinates and other casein derivatives; casein glues.		
350110	Casein		
35011000	Casein		X
350190	Other		
35019000	Other		X
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
	Egg albumin:		
350211	Dried		
35021100	Dried	20	B10
350219	Other		
35021900	Other	20	B10
350220	Milk albumin, including concentrates of two or more whey proteins		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
35022000	Milk albumin, including concentrates of two or more whey proteins		X
350290	Other		
35029000	Other	20	B10
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		
350300	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01		
35030010	Isinglass	20	B10
35030020	Gelatin, edible grade and not elsewhere specified or included	20	B10
35030030	Glues derived from bones, hides and similar items; fish flues	20	B10
35030090	Other	20	B10
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		
350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
35040010	Peptones		X
	Other:		
35040091	Isolated soya protein		X
35040099	Others		X
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		
350510	Dextrins and other modified starches		
35051010	Esterified starches		X
35051090	Other		X
350520	Glues		
35052000	Glues		X
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
350610	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg		
35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg Other:	10	B10
350691	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber		
35069110	Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)		X
35069190	Other		X
350699	Other		
35069910	Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component Prepared glues and other prepared adhesives not elsewhere specified or included:	10	B10
35069991	Based on starch, gum, latex, PF, UF and PVA	10	B10
35069999	Other	10	B10
3507	Enzymes; prepared enzymes not elsewhere specified or included.		
350710	Rennet and concentrates thereof		
	Microbial rennet:		
35071011	Animal rennet	10	B10
35071019	Other Other:	10	B10
35071091	Animal rennet	10	B10
35071099	Other	10	B10
350790	Other		
35079010	Industrial enzymes (textile assistant)	10	B10
35079020	Pancreatin pure (excluding medicament)	10	B10
35079030	Pepsin (excluding medicament)	10	B10
35079040	Pectin esterases pure	10	B10
35079050	Pectolytic enzyme (pectinase) Other enzymes of microbial origin:	10	B10
35079061	Streptokinase	10	B10
35079062	Amylases enzymes	10	B10
35079069	Other Enzymes for pharmaceutical use, other than streptokinase:	10	B10
35079071	Papain, pure, of pharmaceutical grade	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
35079079	Other	10	B10
	Other:		
35079091	Enzymatic preparations containing food stuffs	10	B10
35079099	Other	10	B10
3601	Propellent powders.		
360100	Propellent powders		
36010010	Blasting powder	10	B10
36010020	Gun powder	10	B10
36010090	Other	10	B10
3602	Prepared explosives, other than propellent powders.		
360200	Prepared explosives, other than propellent powders		
36020010	Industrial explosives	10	B10
36020090	Other	10	B10
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
	Safety fuses:		
36030011	For mine blasting	10	B10
36030019	Other	10	B10
36030020	Detonating fuses	10	B10
	Percussion and detonating caps:		
36030031	Non-ordnance	10	B10
36030039	Other	10	B10
	Igniters:		
36030041	Non-ordnance	10	B10
36030049	Other	10	B10
	Electric detonators:		
36030051	Containing explosives electrically ignited, non-ordnance	10	B10
36030059	Other	10	B10
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
360410	Fireworks		
36041000	Fireworks	10	B10
360490	Other		
36049010	Ship signals	10	B10
36049090	Other	10	B10
3605	Matches, other than pyrotechnic articles of heading 36.04.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
360500	Matches, other than pyrotechnic articles of heading 36.04		
36050010	Safety matches		X
36050090	Other		X
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
360610	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³		
36061000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	10	B10
360690	Other		
36069010	Combustible preparations	10	B10
	Other:		
36069091	Ferro-cerium, in all forms	10	B10
36069092	Pyrophoric alloys, in all forms	10	B10
36069093	DNPT (dinitroso-penta-methylene tetramine)	10	B10
36069099	Others	10	B10
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
370110	For X-ray		
37011010	Medical	10	B10
37011090	Other	10	B10
370120	Instant print film		
37012000	Instant print film	10	B10
370130	Other plates and film, with any side exceeding 255 mm		
37013000	Other plates and film, with any side exceeding 255 mm	10	B10
	Other:		
370191	For colour photography (polychrome)		
37019110	Cinematographic film	10	B10
37019190	Other	10	B10
370199	Other		
37019910	Cinematographic film	10	B10
37019990	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
370210	For X-ray		
37021000	For X-ray	10	B10
	Other film, without perforations, of a width not exceeding 105 mm:		
370231	For colour photography (polychrome)		
37023110	Cinematographic film	10	B10
37023190	Other	10	B10
370232	Other, with silver halide emulsion		
37023210	Cinematographic film	10	B10
37023290	Other	10	B10
370239	Other		
37023910	Cinematographic film	10	B10
37023990	Other	10	B10
	Other film, without perforations, of a width exceeding 105 mm:		
370241	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		
37024110	Cinematographic film	10	B10
37024190	Other	10	B10
370242	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		
37024210	Photographic film of a width 620 mm in rolls	10	B10
37024220	Cinematographic film	10	B10
37024290	Other	10	B10
370243	Of a width exceeding 610 mm and of a length not exceeding 200 m		
37024310	Photographic films (black and white) of a width 620 mm	10	B10
37024320	Cinematographic film	10	B10
37024390	Other	10	B10
370244	Of a width exceeding 105 mm but not exceeding 610 mm		
37024410	Photographic films of a width 120 mm in rolls	10	B10
37024420	Cinematographic film	10	B10
37024490	Other	10	B10
	Other film, for colour photography (polychrome):		
370251	Of a width not exceeding 16 mm and of a length not exceeding 14 m		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
37025110	Finished rolls of cinematographic positive	10	B10
37025120	Other cinematographic film	10	B10
37025190	Other	10	B10
370252	Of a width not exceeding 16 mm and of a length exceeding 14 m		
37025210	Finished rolls of cinematographic positive	10	B10
37025220	Other cinematographic film	10	B10
37025290	Other	10	B10
370253	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		
37025300	Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30 m, for slides	10	B10
370254	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides		
37025410	Finished rolls of cinematographic positive	10	B10
37025420	Other cinematographic film	10	B10
37025490	Other	10	B10
370255	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37025510	Finished rolls of cinematographic positive	10	B10
37025520	Other cinematographic film	10	B10
37025590	Other	10	B10
370256	Of a width exceeding 35 mm		
37025610	Finished rolls of cinematographic positive	10	B10
37025620	Other cinematographic film	10	B10
37025690	Other	10	B10
370291	Of a width not exceeding 16 mm		
37029100	Of a width not exceeding 16mm	10	B10
370293	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m		
37029310	Cinematographic films	10	B10
37029390	Other	10	B10
370294	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37029410	Cinematographic films	10	B10
37029490	Other	10	B10
370295	Of a width exceeding 35 mm		
37029510	Cinematographic films	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
37029590	Other	10	B10
3703	Photographic paper, paperboard and textiles, sensitised, unexposed.		
370310	In rolls of a width exceeding 610 mm		
37031010	Photographic paper or paperboard	10	B10
37031020	Textiles	10	B10
370320	Other, for colour photography (polychrome)		
37032010	Photographic paper or paperboard	10	B10
37032020	Textiles	10	B10
370390	Other		
37039010	Photographic paper or paperboard	10	B10
37039020	Textiles	10	B10
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
37040010	Photographic paper, or paperboard	10	B10
37040020	Cinematographic plates and film	10	B10
37040030	Sensitised textiles	10	B10
37040090	Other	10	B10
3705	Photographic plates and film, exposed and developed, other than cinematographic film.		
370510	For offset reproduction		
37051000	For offset reproduction	10	B10
370590	Other		
37059010	Microfiches	10	B10
37059090	Other	10	B10
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
370610	Of a width of 35 mm or more		
	Feature films:		
37061011	Made wholly in black and white and of a length not exceeding 4,000 m	10	B10
37061012	Made wholly in black and white and of a length exceeding 4,000 m	10	B10
37061013	Made wholly or partly in colour and of a length not exceeding 4,000 m	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
37061014	Made wholly or partly in colour and of a length exceeding 4,000 m	10	B10
37061015	Children's films certified by the Central Board of Film Certification to be "Children's Film"	10	B10
37061020	Documentary shorts, and films certified as such by the Central Board of Film Certification	10	B10
37061030	News Reels and clippings Advertisement shorts and films:	10	B10
37061041	Made wholly in black and white	10	B10
37061042	Made wholly or partly in colour Other children's film:	10	B10
37061051	Patch prints, including Logos intended exclusively for the entertainment of children	10	B10
37061052	Children's film certified by the Central Board of Films Certification to be "Children's Film"	10	B10
37061059	Other Educational shorts, and films:	10	B10
37061061	Certified as predominantly educational by the Central Board of Film Certification	10	B10
37061062	Patch prints, including logos intended exclusively for educational purposes	10	B10
37061063	Teaching aids including film strips of educational nature	10	B10
37061069	Other	10	B10
37061070	Short films not elsewhere specified or included Other:	10	B10
37061091	Audio-visual news or audio-visual views materials including news clippings	10	B10
37061092	Master positives, exposed negatives, dupes and rush prints as are not cleared for Public exhibitions	10	B10
37061099	Other	10	B10
370690	Other Feature films:		
37069011	Made wholly in black and white and of a length not exceeding 4,000 m	10	B10
37069012	Made wholly in black and white and of a length exceeding 4,000 m	10	B10
37069013	Made wholly or partly in colour and of a length not exceeding 4,000 m	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
37069014	Made wholly or partly in colour and of a length exceeding 4,000 m	10	B10
37069015	Children's films certified by the Central Board of Film Certification to be "Children's Film"	10	B10
37069020	Documentary shots, and films certified as such by the Central Board of Film Certification	10	B10
37069030	News reels and clippings Advertisement shots, and films:	10	B10
37069041	Made wholly in black and white	10	B10
37069042	Made wholly or partly in colour Other children's film:	10	B10
37069051	Patch prints, including logos intended exclusively for the entertainment of children	10	B10
37069052	Children's film certified by the Central Board of Films Certification to be "Children's Film"	10	B10
37069059	Other Educational shorts, and films:	10	B10
37069061	Certified as predominantly educational by the Central Board of Film Certification	10	B10
37069062	Patch prints, including logos intended exclusively for educational purposes	10	B10
37069063	Teaching aids including film strips of educational nature	10	B10
37069064	Certified as predominantly educational by Central Board of Film Certification, of width below 30 mm	10	B10
37069069	Other	10	B10
37069070	Short film not elsewhere specified Other:	10	B10
37069091	Audio-visual news or audio-visual views materials including news clippings	10	B10
37069092	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	10	B10
37069099	Other	10	B10
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.		
370710	Sensitising emulsions		
37071000	Sensitizing emulsions	10	B10
370790	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
37079010	Chemical products mixed or compounded for Photographic uses (for example, developers and fixers) whether or not in bulk	10	B10
37079090	Other	10	B10
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.		
380110	Artificial graphite		
38011000	Artificial graphite	7.5	B10
380120	Colloidal or semi-colloidal graphite		
38012000	Colloidal or semi-colloidal graphite	7.5	B10
380130	Carbonaceous pastes for electrodes and similar pastes for furnace linings		
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	7.5	B10
380190	Other		
38019000	Other	7.5	B10
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
380210	Activated carbon		
38021000	Activated carbon	7.5	B10
380290	Other		
	Activated natural mineral products:		
38029011	Activated alumina	7.5	B10
38029012	Activated bauxite	7.5	B10
38029019	Other	7.5	B10
38029020	Animal black (for example bone black, ivory black), including spent animal black	7.5	B10
3803	Tall oil, whether or not refined.		
38030000	Tall oil, whether or not refined	7.5	B10
3804	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.		
380400	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03		
38040010	Lignin sulphonates	7.5	B10
38040020	Concentrated sulphate lye	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38040090	Other	7.5	B10
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		
380510	Gum, wood or sulphate turpentine oils		
38051010	Wood turpentine oil and spirit of turpentine	7.5	B10
38051020	Gum turpentine oil	7.5	B10
38051030	Sulphate turpentine oil	7.5	B10
380590	Other		
38059010	Terpenic oils produced by the distillation or other treatment of coniferous woods	7.5	B10
38059020	Crude dipentene	7.5	B10
38059030	Sulphite turpentine	7.5	B10
38059090	Other	7.5	B10
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
380610	Rosin and resin acids		
38061010	Gum rosin	7.5	B10
38061090	Other	7.5	B10
380620	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		
38062000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	7.5	B10
380630	Ester gums		
38063000	Ester gums	7.5	B10
380690	Other		
38069010	Run gums	7.5	B10
38069090	Other	7.5	B10
3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.		
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
38070010	Wood Tar	7.5	B10
38070020	Wood Tar oils, wood creosote, wood naphtha	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38070030	Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	7.5	B10
3808	Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).		
380850	Goods specified in Subheading Note 1 to this Chapter		
38085000	Aldrin(ISO); binapacryl(ISO); camphechlor(ISO)(toxaphene); captafol(ISO); chlordane(ISO); chlordimeform(ISO); chlorobenzilate(ISO); DDT(ISO)(clofenotane(INN),1,1,1-trichloro-2,2-bis(p-hlorphenyl)ethane); dieldrin(ISO,INN),dinoseb(ISO),its salts, or its esters; ethylene dibromide(ISO)(1,2-dibromoethane); ethylene dichloride(ISO); (1,2-dicholoroethane); fluoroacetamide(ISO); heptachlor(ISO); hexachlorobenzene(ISO); 1,2,3,4,5,6.-hexachlorocyclohexane(HCH(ISO)),including lindane(ISO,INN); mercury compounds; methamidophos(ISO); monocrotophos(ISO); oxirane(ethylene oxide); parathion(ISO); parathion-methyl(ISO)(methyl-parathion); pentachlorophenol(ISO); phosphamidon(ISO); 2,4,5-T(ISO)(2,4,5-trichlorophenoxyacetic acid),its salts or its esters	7.5	B10
	Other:		
380891	Insecticides		
38089111	Aluminium phosphate (for example phostoxin)		X
38089112	Calcium cyanide		X
38089113	D.D.V.P(Dimethyle-dichloro-vinyl-phosphate)		X
38089121	Diagonal		X
38089122	Methyl bromide		X
38089123	Dimethoate, technical grade		X
38089124	Melathion		X
38089131	Endosulphan,technical grade		X
38089132	Quinal phos		X
38089133	Isoproturon		X
38089134	Fenthion		X
38089135	Cipermethrin, technical grade		X
38089136	Allethrin		X
38089137	Synthetic pyrethrum		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
38089191	Repellants for insects such as flies, mosquito		X
38089192	Paper impregnated or coated with insecticides such as D.D.T. coated paper		X
38089199	Other		X
380892	Fungicides		
38089210	Maneb	7.5	B10
38089220	Sodium penta chlorophenate (santrobrite)	7.5	B10
38089230	Thiram (tetra methyl thiuram disulphide)	7.5	B10
38089240	Zineb	7.5	B10
38089250	Copper oxychloride	7.5	B10
38089290	Other	7.5	B10
380893	Herbicides, anti-sprouting products and plant-growth regulators		
38089310	Chloromethyl phenoxy acetic acid (M.C.P.A)	7.5	B10
38089320	2:4 Dichloro phenoxy acetic acid and its esters	7.5	B10
38089330	Gibberellic acid	7.5	B10
38089340	Plant growth regulators	7.5	B10
38089350	Weedicides and weed killing agents	7.5	B10
38089390	Other	7.5	B10
380894	Disinfectants		
38089400	Disinfectants	7.5	B10
380899	Other		
38089910	Pesticides, not elsewhere specified or included	7.5	B10
38089990	Other	7.5	B10
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		
380910	With a basis of amylaceous substances		
38091000	With a basis of amylaceous substances	20	B10
	Other:		
380991	Of a kind used in the textile or like industries		
38099110	Textile assistants mordanting agents	7.5	B10
38099120	Textile assistants desizing agents	7.5	B10
38099130	Textile assistants dispersing agents	7.5	B10
38099140	Textile assistants emulsifying agents	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38099150	Textile assistants hydro sulphite formaldehyde compound (rongalite or formusul)	7.5	B10
38099160	Textile assistants textile preservatives	7.5	B10
38099170	Textile assistants water proofing agents	7.5	B10
38099180	Prepared textile glazings, dressings and mordants	7.5	B10
38099190	Other	7.5	B10
380992	Of a kind used in the paper or like industries		
38099200	Of a kind used in the paper or like industries	7.5	B10
380993	Of a kind used in the leather or like industries		
38099310	Fatty oil or pull up oil		X
38099390	Other		X
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.		
381010	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		
38101010	Pickling preparations and other soldering, brazing or welding powders or pastes	7.5	B10
38101020	Thermite portion for welding (alumina thermic heat generators)	7.5	B10
38101090	Other	7.5	B10
381090	Other		
38109010	Preparations of a kind used as cores or coatings for welding electrodes and rods	7.5	B10
38109090	Other	7.5	B10
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
	Anti-knock preparations:		
381111	Based on lead compounds		
38111100	Based on lead compounds	7.5	B10
381119	Other		
38111900	Other	7.5	B10
	Additives for lubricating oils:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
381121	Containing petroleum oils or oils obtained from bituminous minerals		
38112100	Containing petroleum oils or oils obtained from bituminous minerals	7.5	B10
381129	Other		
38112900	Other	7.5	B10
381190	Other		
38119000	Other	7.5	B10
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; antioxidising preparations and other compound stabilisers for rubber or plastics.		
381210	Prepared rubber accelerators		
38121000	Prepared rubber accelerators	7.5	B10
381220	Compound plasticisers for rubber or plastics		
38122010	Phthalate plasticisers		X
38122090	Other		X
381230	Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
38123010	Anti-oxidants for rubber	7.5	B10
38123020	Softeners for rubber	7.5	B10
38123030	Vulcanising agents for rubber	7.5	B10
38123090	Other	7.5	B10
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		
38130000	Preparations and charges for fire extinguishers; charged fire extinguishing grenades	7.5	B10
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.		
381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
38140010	Organic composite solvents and thinners, not elsewhere specified or included	7.5	B10
38140020	Prepared paint or varnish removers	7.5	B10
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
	Supported catalysts:		
381511	With nickel or nickel compounds as the active substance		
38151100	With nickel or nickel compounds as the active substance	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
381512	With precious metal or precious metal compounds as the active substance		
38151210	Platinum or palladium catalysts with a base of activated carbon	10	B10
38151290	Other	10	B10
381519	Other		
38151900	Other	7.5	B10
381590	Other		
38159000	Other	7.5	B10
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.		
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	7.5	B10
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		
381700	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02		
	Mixed alkylbenzens:		
38170011	Linear alkylbenzenes		X
38170019	Other		X
38170020	Mixed alkylnaphthalenes		X
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.		
381800	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		
38180010	Undefused silicon wafers		A
38180090	Other		A
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.		
38190010	Hydraulic brake fluids	7.5	B10
38190090	Other	7.5	B10
3820	Anti-freezing preparations and prepared de-icing fluids.		
38200000	Anti-freezing preparations and prepared de-icing fluids	7.5	B10
3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38210000	Prepared culture media for the development or maintenance of micro-organisms(including viruses and the like)or of plant, human or animal cells	7.5	B10
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		
382200	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials		
	For medical diagnosis:		
38220011	Pregnancy confirmation reagents	7.5	B10
38220012	Reagents for diagnosing AIDS	7.5	B10
38220019	Other	7.5	B10
38220090	Other	7.5	B10
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	Industrial monocarboxylic fatty acids; acid oils from refining:		
382311	Stearic acid		
	Palm stearin:		
38231111	Crude		X
38231112	RBD		X
38231119	Other		X
38231190	Other stearic acid or stearin		X
382312	Oleic acid		
38231200	Oleic acid	15	B10
382313	Tall oil fatty acids		
38231300	Tall oil fatty acids	15	B10
382319	Other		
38231900	Other	15	B10
382370	Industrial fatty alcohols		
38237010	Cetyl alcohol	15	B10
38237020	Lauryl alcohol	15	B10
38237030	Oleyl alcohol	15	B10
38237040	Stearyl alcohol	15	B10
38237090	Other	15	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.		
382410	Prepared binders for foundry moulds or cores		
38241000	Prepared binders for foundry moulds or cores	7.5	B10
382430	Non-agglomerated metal carbides mixed together or with metallic binders		
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	7.5	B10
382440	Prepared additives for cements, mortars or concretes		
38244010	Damp proof or water proof compounds	7.5	B10
38244090	Other	7.5	B10
382450	Non-refractory mortars and concretes		
38245010	Concretes ready to use known as "Ready-mix concrete(RMC)"	7.5	B10
38245090	Other	7.5	B10
382460	Sorbitol other than that of subheading 2905.44		
38246010	In aqueous solution	20	B10
38246090	Other	20	B10
	Mixtures containing halogenated derivatives of methane,ethane or propane:		
382471	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)		
38247100	Containing chlorofluorocarbons(CFCs), whether or not containing hydrochlorofluoro-carbons(HCFCs), perfluorocarbons(PFCs)or hydrofluorocarbons(HFCs)	7.5	B10
382472	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes		
38247200	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoro-ethanes	7.5	B10
382473	Containing hydrobromofluorocarbons (HBFCs)		
38247300	Containing hydrobromofluorocarbons(HBFCs)	7.5	B10
382474	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38247400	Containing hydrochlorofluorocarbons(HCFCs),whether or not containing perfluorocarbons(PFCs)or hydrofluorocarbons(HFCs),but not containing chlorofluorocarbons(CFCs)	7.5	B10
382475	Containing carbon tetrachloride		
38247500	Containing carbon tetrachloride	7.5	B10
382476	Containing 1,1,1-trichloroethane (methyl chloroform)		
38247600	Containing 1,1,1-trichloroethane(methyl chloroform)	7.5	B10
382477	Containing bromomethane (methyl bromide) or bromochloromethane		
38247700	Containing bromomethane(methyl bromide)or bromochloromethane	7.5	B10
382478	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
38247800	Containing perfluorocarbons(PFCs)or hydrofluorocarbons(HFCs),but not containing chlorofluorocarbons(CFCs)or hydrochlorofluorocarbons(HCFCs)	7.5	B10
382479	Other		
38247900	Other Mixtures and preparations containing oxirane(ethylene oxide), polybrominated biphenyls(PBBs), polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or tris(2,3-dibromopropyl) phosphate:	7.5	B10
382481	Containing oxirane (ethylene oxide)		
38248100	Containing oxirane(ethylene oxide)	7.5	B10
382482	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		
38248200	Containing polychlorinated biphenyls(PCBs),polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	7.5	B10
382483	Containing tris(2,3-dibromopropyl) phosphate		
38248300	Containing tris(2,3-dibromopropyl) phosphate	7.5	B10
382490	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Ammoniacal gas liquors and spent oxide produced in coal gas purification,case hardening compound,heat transfer salts;mixture of diphenyl and diphenyl oxide as heat transfer medium,mixed polyethylene glycols;salts for curing or salting,surface tension reducing agents:		
38249011	Ammoniacal gas liquors and spent oxide produced in coal gas purification	7.5	B10
38249012	Case hardening compound	7.5	B10
38249013	Heat transfer salts	7.5	B10
38249014	Mixture of diphenyl and diphenyl oxide as heat transfer medium	7.5	B10
38249015	Mixed polyethylene glycols	7.5	B10
38249016	Salts for curing or salting	7.5	B10
38249017	Surface tension reducing agents	7.5	B10
	Electroplating salts;water treatment chemicals;ion exchanger;correcting fluid;precipitated silica and silica gel;oil well chemical:		
38249021	Electroplating salts	7.5	B10
38249022	Water treatment chemicals, ion exchanger (INN) such as permiutits, zeolites	7.5	B10
38249023	Gramophone records making material	7.5	B10
38249024	Correcting fluid	7.5	B10
38249025	Precipitated silica and silica gel	7.5	B10
38249026	Oil well chemicals	7.5	B10
	Mixture containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine;ferrite powder; capacitor fluids- PCB type; dipping oil for treatment of grapes; Polybrominated biphenyls, Polychlorinated biphenyls, Polychlorinated terphenyls, crocidolite; goods of a kind known as 'hazardous waste'; phosphogypsum:		
38249031	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens other than chlorine and fluorine	7.5	B10
38249032	Ferrite powder	7.5	B10
38249033	Capacitor fluids- PCB type	7.5	B10
38249034	Dipping oil for treatment of grapes	7.5	B10
38249035	Poly brominated biphenyls, poly chlorinated biphenyls, poly chlorinated terphenyls, crocidolite	7.5	B10
38249036	Goods of a kind known as 'hazardous waste'	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
38249037	Phosphogypsum	7.5	B10
38249090	Other	7.5	B10
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.		
382510	Municipal waste		
38251000	Municipal waste	7.5	B10
382520	Sewage sludge		
38252000	Sewage sludge	7.5	B10
382530	Clinical waste		
38253000	Clinical waste	7.5	B10
	Waste organic solvents:		
382541	Halogenated		
38254100	Halogenated	7.5	B10
382549	Other		
38254900	Other	7.5	B10
382550	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	7.5	B10
	Other wastes from chemical or allied industries:		
382561	Mainly containing organic constituents		
38256100	Mainly containing organic constituents	7.5	B10
382569	Other		
38256900	Other	7.5	B10
382590	Other		
38259000	Other	7.5	B10
3901	Polymers of ethylene, in primary forms.		
390110	Polyethylene having a specific gravity of less than 0.94		
39011010	Linear low density polyethylene (LLDPE)	7.5	B10
39011090	Other	7.5	B10
390120	Polyethylene having a specific gravity of 0.94 or more		
39012000	Polyethylene having a specific gravity of 0.94 or more	7.5	B10
390130	Ethylene-vinyl acetate copolymers		
39013000	Ethylene-vinyl acetate copolymers	7.5	B10
390190	Other		
39019010	Linear medium density polyethylene (LMDPE)	7.5	B10
39019090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3902	Polymers of propylene or of other olefins, in primary forms.		
390210	Polypropylene		
39021000	Polypropylene	7.5	B10
390220	Polyisobutylene		
39022000	Poly iso butylene	7.5	B10
390230	Propylene copolymers		
39023000	Propylene copolymers	7.5	B10
390290	Other		
39029000	Other	7.5	B10
3903	Polymers of styrene, in primary forms.		
	Polystyrene:		
390311	Expansible		
39031100	Expansible	7.5	B10
390319	Other		
39031910	Moulding Powder	7.5	B10
39031990	Other	7.5	B10
390320	Styrene-acrylonitrile (SAN) copolymers		
39032000	Styrene-acrylonitrile (SAN) copolymers	7.5	B10
390330	Acrylonitrile -butadiene-styrene (ABS) copolymers		
39033000	Acrylonitrile-butadine-styrene (ABS) copolymers		X
390390	Other		
39039010	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	7.5	B10
39039020	Brominated polystyrene, containing by weight 58% or more but not more than 71% of bromine, in one of the forms mentioned in Note 6(b) to this Chapter	7.5	B10
39039090	Other	7.5	B10
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
390410	Poly(vinyl chloride), not mixed with any other substances		
39041010	Binders for pigments	7.5	B10
39041090	Other	7.5	B10
	Other poly(vinyl chloride):		
390421	Non-plasticised		
39042110	Poly(vinyl chloride) resins	7.5	B10
39042190	Other	7.5	B10
390422	Plasticised		
39042210	Poly(vinyl chloride) (PVC) Resins (emulsion grade)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39042290	Other		X
390430	Vinyl chloride-vinyl acetate copolymers		
39043010	Poly(vinyl derivatives)	7.5	B10
39043090	Other	7.5	B10
390440	Other vinyl chloride copolymers		
39044000	Other Vinyl chloride copolymers	7.5	B10
390450	Vinylidene chloride polymers		
39045010	Copolymer of vinylidene chloride with acrylonitrile, in the form of expandable beads of a diameter of 4 micrometers or more but not more than 20 micrometers	7.5	B10
39045090	Other	7.5	B10
	Fluro-polymers:		
390461	Polytetrafluoroethylene		
39046100	Polytetrafluoroethylene	7.5	B10
390469	Other		
39046910	Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter	7.5	B10
39046990	Other	7.5	B10
390490	Other		
39049000	Other	7.5	B10
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
	Poly(vinyl acetate):		
390512	In aqueous dispersion		
39051210	Poly(vinyl acetate) (PVA), moulding material	7.5	B10
39051220	Poly(vinyl acetate) resins	7.5	B10
39051290	Other	7.5	B10
390519	Other		
39051910	Poly(vinyl Acetate) (PVA) moulding material	7.5	B10
39051920	Poly(vinyl Acetate) and resins	7.5	B10
39051990	Other	7.5	B10
	Vinyl acetate copolymers:		
390521	In aqueous dispersion		
39052100	In aqueous dispersion	7.5	B10
390529	Other		
39052900	Other		X
390530	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39053000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	7.5	B10
	Other:		
390591	Copolymers		
39059100	Copolymers	7.5	B10
390599	Other		
39059910	Poly(vinyl pyrrolidone) (p alcohol)	7.5	B10
39059990	Other	7.5	B10
3906	Acrylic polymers in primary forms.		
390610	Poly(methyl methacrylate)		
39061010	Binders for pigments or inks		A
39061090	Other	7.5	B10
390690	Other		
39069010	Acrylic resins	7.5	B10
39069020	Polyacrylate moulding powder	7.5	B10
39069030	Copolymers of acrylonitrile	7.5	B10
39069090	Other	7.5	B10
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
390710	Polyacetals		
39071000	Polyacetals	7.5	B10
390720	Other polyethers		
39072010	Poly (ether alcohols)	7.5	B10
39072090	Other	7.5	B10
390730	Epoxide resins		
39073010	Epoxy resins		A
39073090	Other	7.5	B10
390740	Polycarbonates		
39074000	Polycarbonates		A
390750	Alkyd resins		
39075000	Alkyd resins	7.5	B10
390760	Poly(ethylene terephthalate)		
39076010	Having an intrinsic viscosity of less than 0.64 dl/g		X
39076020	Having an intrinsic viscosity of not less than 0.64 dl/g and not greater than 0.72 dl/g		X
39076090	Other (including clean, colourless grades)		X
390770	Poly(lactic acid)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39077000	Poly(Lactic Acid)	7.5	B10
	Other polyesters:		
390791	Unsaturated		
39079110	Maleic resins	7.5	B10
39079120	Polyester or contract resins	7.5	B10
39079130	Fumeric resins	7.5	B10
39079140	Diallylphthalate resins	7.5	B10
39079150	Poly (butylene terephthalate)	7.5	B10
39079190	Other	7.5	B10
390799	Other		
39079910	Diallyl phthalate resins	7.5	B10
39079920	Poly(butylene terephthalate)	7.5	B10
39079990	Other	7.5	B10
3908	Polyamides in primary forms.		
390810	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12		
39081010	Nylon moulding powder		A
39081090	Other	10	B10
390890	Other		
39089010	Nylon moulding powder	10	B10
39089020	Nylon in other primary forms	10	B10
39089090	Other	10	B10
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms.		
390910	Urea resins; thiourea resins		
39091010	Urea formaldehyde resins	7.5	B10
39091090	Other	7.5	B10
390920	Melamine resins		
39092010	Melamine formaldehyde resins	7.5	B10
39092090	Other	7.5	B10
390930	Other amino-resins		
39093010	Poly(phenylene oxide)	7.5	B10
39093090	Other	7.5	B10
390940	Phenolic resins		
39094010	Cresol formaldehyde oxide	7.5	B10
39094020	Phenol formaldehyde resins		X
39094030	Alkyl phenol-formaldehyde resins	7.5	B10
39094040	Ketonic resins	7.5	B10
39094050	Phenoxi resins	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39094060	Terpene phenolic resins	7.5	B10
39094090	Other		X
390950	Polyurethanes		
39095000	Polyurethanes	7.5	B10
3910	Silicones in primary forms.		
391000	Silicones in primary forms		
39100010	Silicone resins	7.5	B10
39100020	Silicone oil	7.5	B10
39100090	Other	7.5	B10
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		
391110	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes		
39111010	Coumarone-indene resins	7.5	B10
39111090	Other	7.5	B10
391190	Other		
39119010	Polysulphones	7.5	B10
39119090	Other	7.5	B10
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
	Cellulose acetates:		
391211	Non-plasticised		
39121110	Cellulose acetate flakes	7.5	B10
39121120	Cellulose acetate moulding powder	7.5	B10
39121130	Cellulose acetobutyrate moulding powder	7.5	B10
39121140	Cellulose nitrate, dynamic grade	7.5	B10
39121190	Other	7.5	B10
391212	Plasticised		
39121210	Cellulose acetate flakes	7.5	B10
39121220	Cellulose acetate moulding powder	7.5	B10
39121230	Cellulose acetobutyrate moulding powder	7.5	B10
39121290	Other	7.5	B10
391220	Cellulose nitrates (including collodions)		
	Non-plasticised:		
39122011	Moulding powders	7.5	B10
39122019	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Plasticised:		
39122021	Moulding powders	7.5	B10
39122029	Other	7.5	B10
	Cellulose ethers:		
391231	Carboxymethylcellulose and its salts		
39123100	Carboxymethyl cellulose and its salts	7.5	B10
391239	Other		
	Non-plasticised:		
39123911	Ethylcellulose	7.5	B10
39123912	Methylcellulose	7.5	B10
39123919	Other cellulose ethers	7.5	B10
	Plasticised:		
39123921	Ethyl cellulose	7.5	B10
39123922	Methyl cellulose	7.5	B10
39123929	Other cellulose ether	7.5	B10
391290	Other		
39129010	Cellulose Propionate and aceto propionate,non plasticised	7.5	B10
39129020	Viscose sponge	7.5	B10
39129090	Other	7.5	B10
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		
391310	Alginic acid, its salts and esters		
39131010	Sodium alginate	7.5	B10
39131090	Other	7.5	B10
391390	Other		
	Chemical derivatives of natural rubber:		
39139011	Chlorinated rubber	7.5	B10
39139019	Other	7.5	B10
39139020	Hardened proteins (such as hardened casein, gelatin)	7.5	B10
39139030	Dextran	7.5	B10
39139090	Other	7.5	B10
3914	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		
391400	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39140010	Ion-exchangers of the condensation, polycondensation or polyaddition type	7.5	B10
39140020	Ion-exchangers of polymerisation or co-polymerisation type	7.5	B10
39140090	Other	7.5	B10
3915	Waste, parings and scrap, of plastics.		
391510	Of polymers of ethylene		
39151000	Of polymers of ethylene		X
391520	Of polymers of styrene		
39152000	Of polymers of styrene		X
391530	Of polymers of vinyl chloride		
39153010	Of copolymers of vinyl chloride		X
39153090	Other		X
391590	Of other plastics		
39159010	Of polypropylene		X
	Of polymers of vinyl acetate:		
39159021	Of copolymers of vinyl acetate		X
39159029	Other		X
39159030	Of acrylic polymers and methacrylic copolymers		X
	Of alkyds polyesters and epoxide resins:		
39159041	Of alkyds and polyesters		X
39159042	Of pet bottles		X
39159049	Of epoxide resins		X
39159050	Of polyamides		X
	Of amino resins;phenolic resins and polyurethanes:		
39159061	Of phenoplast		X
39159062	Of aminoplast		X
39159063	Of polyurethanes		X
	Of cellulose and its chemical derivatives:		
39159071	Of regenerated cellulose		X
39159072	Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised		X
39159073	Cellulose plastic waste such as cellulose nitrate film scrap plasticised		X
39159074	Cellulose plastic waste such as cellulose acetate film scrap non plasticised		X
39159075	Cellulose plastic waste such as cellulose acetate film scrap plasticised		X
39159090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
391610	Of polymers of ethylene		
39161010	Rods of polyethylene		X
39161020	Canes		X
39161090	Other		X
391620	Of polymers of vinyl chloride		
	of poly(vinyl chloride)copolymers:		
39162011	Canes	10	B10
39162019	Other	10	B10
	Other:		
39162091	Canes	10	B10
39162099	Other	10	B10
391690	Of other plastics		
39169010	Canes		X
	Of phenoplast,aminoplast,alkyds and polyesters,polyamides,polyurethanes,epoxide-resins (including waste and scrap),polypropylene and acrylic,methacrylic and acrylometherylic polymers:		
39169021	Of phenoplast		X
39169022	Of aminoplast		X
39169023	Of alkyds and polyesters		X
39169024	Of polyamides		X
39169025	Of polyurethanes		X
39169026	Of epoxide-resins (including waste and scrap)		X
39169027	Of polypropylene		X
39169028	Of acrylicmethacrylic and acrylomethacrylic polymers		X
	Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate:		
39169031	Of polymerisation and copolymerisation products of polystyrene		X
39169032	Of polymethyl methacrylate		X
39169040	Of regenerated cellulose		X
39169050	Of cellulose nitrate and celluloid, whether or not plasticized		X
39169060	Of vulcanized fibre		X
39169070	Of cellulose acetate and acetate butyrate, whether or not plasticized		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39169080	Of vinyl plastic		X
39169090	Of other polymerisation and copolymerisation products		X
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		
391710	Artificial guts (sausage casings) of hardened protein or of cellulosic materials		
39171010	Of hardened protein	10	B10
39171020	Of cellulosic materials	10	B10
	Tubes, pipes and hoses, rigid:		
391721	Of polymers of ethylene		
39172110	Tubes of polyethylene	10	B10
39172190	Other	10	B10
391722	Of polymers of propylene		
39172200	Of polymers of propylene	10	B10
391723	Of polymers of vinyl chloride		
39172310	Seamless tubes	10	B10
39172390	Other	10	B10
391729	Of other plastics		
39172910	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	10	B10
39172920	Seamless tubes of polymers and copolymers of polystyrene	10	B10
39172930	Tubes of cellulose nitrate and celluloid, whether or not plasticised	10	B10
39172940	Tubes of cellulose acetate or acetate butyrate	10	B10
39172950	Tubes of vinyl plastics	10	B10
39172990	Other	10	B10
	Other tubes, pipes and hoses:		
391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		
39173100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa		X
391732	Other, not reinforced or otherwise combined with other materials, without fittings		
39173210	Of condensation or rearrangement polymerization products, whether or not chemically modified	10	B10
39173220	Of addition polymerisation products	10	B10
39173290	Other	10	B10
391733	Other, not reinforced or otherwise combined with other materials, with fittings		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39173300	Other, not reinforced or otherwise combined with other materials, with fittings	10	B10
391739	Other		
39173910	Of condensation or rearrangement polymerization products, whether or not chemically modified	10	B10
39173920	Of addition polymerisation products	10	B10
39173990	Other	10	B10
391740	Fittings		
39174000	Fittings		X
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
391810	Of polymers of vinyl chloride		
39181010	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts		X
39181090	Other		X
391890	Of other plastics		
39189010	Floor coverings of linoxyne		X
39189020	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts		X
39189090	Other		X
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
391910	In rolls of a width not exceeding 20 cm		
39191000	In rolls of a width not exceeding 20 cm		X
391990	Other		
39199010	Plastic stickers, whether or not printed, embossed, or impregnated	10	B10
39199020	Cellulose adhesive tape		X
39199090	Other	10	B10
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
392010	Of polymers of ethylene		
	Sheets of polyethylene:		
39201011	Rigid, plain		X
39201012	Flexible, plain		X
39201019	Other		X
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39201091	Rigid, plain		X
39201092	Flexible, plain		X
39201099	Other		X
392020	Of polymers of propylene		
39202010	Rigid, plain		X
39202020	Flexible, plain		X
39202090	Other		X
392030	Of polymers of styrene		
39203010	Rigid, plain		X
39203020	Flexible, plain		X
39203090	Other		X
	Of polymers of vinyl chloride:		
392043	Containing by weight not less than 6 % of plasticisers		
39204300	Containing by weight not less than 6% of plasticisers		X
392049	Other		
39204900	Other		X
	Of acrylic polymers:		
392051	Of poly(methyl methacrylate)		
	Sheets:		
39205111	Rigid, plain		X
39205112	Flexible, plain		X
39205119	Other		X
	Other:		
39205191	Rigid, plain		X
39205192	Flexible, plain		X
39205199	Other		X
392059	Other		
	Polyacrylate sheets:		
39205911	Rigid, plain		X
39205912	Flexible, plain		X
39205919	Other		X
	Other:		
39205991	Rigid, plain		X
39205992	Flexible, plain		X
39205999	Other		X
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
392061	Of polycarbonates		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39206110	Rigid, plain		X
39206120	Flexible, plain		X
39206190	Other		X
392062	Of poly(ethylene terephthalate)		
39206210	Rigid, plain	10	B10
39206220	Flexible, plain	10	B10
39206290	Other	10	B10
392063	Of unsaturated polyesters		
39206310	Rigid, plain		X
39206320	Flexible, plain		X
39206390	Other		X
392069	Of other polyesters		
	Packaging film:		
39206911	Rigid, plain		X
39206912	Flexible, plain		X
39206919	Other		X
	Sun and/or dust control film:		
39206921	Rigid, plain		X
39206922	Flexible, plain		X
39206929	Other		X
	Other film:		
39206931	Rigid, plain		X
39206932	Flexible, plain		X
39206939	Other		X
	Other:		
39206991	Rigid, plain		X
39206992	Flexible, plain		X
39206999	Other		X
	Of cellulose or its chemical derivatives:		
392071	Of regenerated cellulose		
	Cello phane transparent:		
39207111	Film		X
39207119	Other		X
	Sheets of cellulose nitrate and celluloid, whether or not plasticized:		
39207121	Plain		X
39207129	Other		X
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39207191	Rigid,plain		X
39207192	Flexible,Plain		X
39207199	Other		X
392073	Of cellulose acetate		
	Sheet of cellulose acetate,non-plasticized:		
39207311	Rigid, plain		X
39207312	Flexible, plain		X
39207319	Other		X
	Sheets of cellulose acetate (plasticized):		
39207321	Rigid, plain		X
39207322	Flexible, plain		X
39207329	Other		X
	Other:		
39207391	Rigid, plain		X
39207392	Flexible, plain		X
39207399	Other		X
392079	Of other cellulose derivatives		
	Sheets of cellulose nitrate and celluloid, whether or not plasticized:		
39207911	Rigid, plain	10	B10
39207912	Flexible, plain	10	B10
39207919	Other	10	B10
	Other:		
39207991	Rigid , plain	10	B10
39207992	Flexible, plain	10	B10
39207999	Other	10	B10
	Of other plastics:		
392091	Of poly(vinyl butyral)		
	Of poly(Vinyl butyral):		
39209111	Rigid, plain		X
39209112	Flexible, plain		X
39209119	Other		X
392092	Of polyamides		
	Poly(amide fluoride)film:		
39209211	Rigid, plain	10	B10
39209212	Flexible, plain	10	B10
39209219	Other	10	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39209291	Rigid, plain	10	B10
39209292	Flexible, plain	10	B10
39209299	Other	10	B10
392093	Of amino-resins		
39209310	Rigid, plain	10	B10
39209320	Flexible, plain	10	B10
39209390	Other	10	B10
392094	Of phenolic resins		
39209410	Rigid, plain	10	B10
39209420	Flexible, plain	10	B10
39209490	Other	10	B10
392099	Of other plastics		
	Plates,sheets,film,foil and strip of poly(vinyl acetate):		
39209911	Rigid, plain		X
39209912	Flexible, plain		X
39209919	Other		X
	Film,sheets,strip of vinyl plastics:		
39209921	Rigid, plain		X
39209922	Flexible, plain		X
39209929	Other		X
	Plates,sheets,strip,film or foil of copolymers of vinyl chloride and vinyl acetate:		
39209931	Rigid, plain		X
39209932	Flexible, plain		X
39209939	Other		X
	Sheet of poly(tetrafluoro-ethylene)(PTFE):		
39209941	Rigid, plain		X
39209942	Flexible, plain		X
39209949	Other		X
	Retro reflective sheeting:		
39209951	Rigid, plain		X
39209952	Flexible, plain		X
39209959	Other		X
39209960	Clicking boards for leather machinery		X
	Other:		
39209991	Rigid, plain		X
39209992	Flexible, plain		X
39209999	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3921	Other plates, sheets, film, foil and strip, of plastics.		
	Cellular:		
392111	Of polymers of styrene		
39211100	Of polymers of styrene		X
392112	Of polymers of vinyl chloride		
39211200	Of polymers of vinyl chloride		X
392113	Of polyurethanes		
39211310	Flexible		X
39211390	Other		X
392114	Of regenerated cellulose		
39211400	Of regenerated cellulose	10	B10
392119	Of other plastics		
39211900	Of other plastics	10	B10
392190	Other		
39219010	Thermocol		X
	Of polymers of vinyl chloride:		
39219021	Rigid, lacquered		X
39219022	Flexible, lacquered		X
39219023	Rigid, metallised		X
39219024	Flexible, metallised		X
39219025	Rigid, laminated		X
39219026	Flexible, laminated		X
39219029	Other		X
	Of regenerated cellulose:		
39219031	Rigid, lacquered		X
39219032	Flexible, lacquered		X
39219033	Rigid, metallised		X
39219034	Flexible, metallised		X
39219035	Rigid, laminated		X
39219036	Flexible, laminated		X
39219039	Other		X
	Other:		
39219091	Rigid, lacquered		X
39219092	Flexible, lacquered		X
39219093	Rigid, metallised		X
39219094	Flexible, metallised		X
39219095	Rigid, laminated		X
39219096	Flexible, laminated		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39219099	Other		X
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
392210	Baths, shower-baths, sinks and wash-basins		
39221000	Baths, shower-baths, sinks and wash basins		X
392220	Lavatory seats and covers		
39222000	Lavatory seats and covers		X
392290	Other		
39229000	Other		X
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
392310	Boxes, cases, crates and similar articles		
39231010	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles		X
39231020	Watch-box, jewellery box and similar containers of plastics		X
39231030	Insulated ware		X
39231040	Packing for accommodating connectors		X
39231090	Other		X
	Sacks and bags (including cones):		
392321	Of polymers of ethylene		
39232100	Of polymers of ethylene		X
392329	Of other plastics		
39232910	Of poly (vinyl chloride)		X
39232990	Other		X
392330	Carboys, bottles, flasks and similar articles		
39233010	Insulated ware		X
39233090	Other		X
392340	Spools, cops, bobbins and similar supports		
39234000	Spools, cops, bobbins and similar supports		X
392350	Stoppers, lids, caps and other closures		
39235010	Caps and closures for bottles		X
39235090	Other		X
392390	Other		
39239010	Insulated ware		X
39239020	Aseptic bags		X
39239090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
392410	Tableware and kitchenware		
39241010	Insulated ware		X
39241090	Other		X
392490	Other		
39249010	Toilet articles		X
39249020	Insulated ware		X
39249090	Other		X
3925	Builders' ware of plastics, not elsewhere specified or included.		
392510	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		
39251000	Reservoirs tanks, vats and similar containers, of a capacity exceeding 300 l	10	B10
392520	Doors, windows and their frames and thresholds for doors		
39252000	Doors, windows and their frames and thresholds for doors		X
392530	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		
39253000	Shutters, blinds (including venetian blinds) and similar articles and parts thereof		X
392590	Other		
39259010	Of polyurethane		X
39259090	Other		X
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
392610	Office or school supplies		
	Office supplies of a kind classified as stationery other than pins,clips,and writing instruments:		
39261011	Of polyurethane foam		X
39261019	Other		X
	Other:		
39261091	Of polyurethane foam		X
39261099	Other		X
392620	Articles of apparel and clothing accessories (including gloves, mittens and mitts)		
	Gloves:		
39262011	Disposable		X
39262019	Non-disposable		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Aprons:		
39262021	Of polyurethane foam		X
39262029	Other		X
	Plastic stickers for garments:		
39262031	Of polyurethane foam		X
39262039	Other		X
	Collar stays,patties,butterfly,shoulder-pads and other stays:		
39262041	Of polyurethane foam		X
39262049	Other		X
	Other:		
39262091	Of polyurethane foam		X
39262099	Other		X
392630	Fittings for furniture, coachwork or the like		
39263010	Of polyurethane foam		X
39263090	Other		X
392640	Statuettes and other ornamental articles		
	Bangles:		
39264011	Of polyurethane foam		X
39264019	Other		X
	Beads:		
39264021	Of polyurethane foam		X
39264029	Other		X
	Statuettes:		
39264031	Of polyurethane foam		X
39264039	Other		X
	Table and other household articles(including hotel and restaurant)for decoration:		
39264041	Of polyurethane foam		X
39264049	Other		X
	Decorative sheets:		
39264051	Of polyurethane foam		X
39264059	Other		X
39264060	Sequine		X
	Other:		
39264091	Of polyurethane foam		X
39264099	Other		X
392690	Other		
39269010	PVC belt conveyor	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Couplers,packing rings,O rings and the like:		
39269021	Of polyurethane foam	10	B10
39269029	Other	10	B10
	Lasts, with or without steel hinges; EVA and grape sheets for soles and heels; welts:		
39269031	Of polyurethane foam	10	B10
39269039	Other	10	B10
	Rings,buckles,tacks,washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products;patterns for leather foot wear,leather garments and leather goods:		
39269041	Of polyurethane foam	10	B10
39269049	Other	10	B10
	Retroreflective sheeting of other than of heading 3920:		
39269051	Of polyurethane foam	10	B10
39269059	Other	10	B10
	Hangers:		
39269061	Of polyurethane foam	10	B10
39269069	Other	10	B10
	Plastic or nylon tipped hammers;insulating liner of nylon,HDPE:		
39269071	Of polyurethane foam	10	B10
39269079	Other	10	B10
39269080	Polypropylene articles, not elsewhere specified or included	10	B10
	Other:		
39269091	Of polyurethane foam	10	B10
39269099	Other	10	B10
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
400110	Natural rubber latex, whether or not pre-vulcanised		
40011010	Prevulcanised		X
40011020	Other than prevulcanised		X
	Natural rubber in other forms:		
400121	Smoked sheets		
40012100	Smoked sheets		X
400122	Technically specified natural rubber (TSNR)		
40012200	Technically specified natural rubber (TSNR)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
400129	Other		
40012910	Hevea		X
40012920	Pale Crepe		X
40012930	Estate Brown Crepe		X
40012940	Oil extended natural rubber		X
40012990	Other		X
400130	Balata, gutta -percha, guayule, chicle and similar natural gums		
40013000	Balata, gutta-percha, guayule, chicle, and similar natural gums	10	B10
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
	Styrene-butadiene rubber (SBR); carboxylated styrenebutadiene rubber (XSBR):		
400211	Latex		
40021100	Latex	10	B10
400219	Other		
40021910	Oil extended styrene butadiene rubber	10	B10
40021920	Styrene butadiene rubber with styrene content exceeding 50%	10	B10
40021930	Styrene butadiene styrene oil bound copolymer	10	B10
40021990	Other	10	B10
400220	Butadiene rubber (BR)		
40022000	Butadiene rubber (BR)	10	B10
	Isobutene-isoprene(butyl)rubber (IIR); halo-isobutene-isoprene rubber(CIIR or BIIR):		
400231	Isobutene-isoprene (butyl) rubber (IIR)		
40023100	Isobutene-isoprene(butyl) rubber (IIR)		X
400239	Other		
40023900	Other	10	B10
	Chlorprene (Chlorobutadiene) rubber (CR):		
400241	Latex		
40024100	Latex	10	B10
400249	Other		
40024900	Other	10	B10
	Acrylonitrile-butadiene rubber (NBR):		
400251	Latex		
40025100	Latex	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
400259	Other		
40025900	Other	10	B10
400260	Isoprene rubber (IR)		
40026000	Isoprene rubber (IR)	10	B10
400270	Ethylene-propylene-non-conjugated diene rubber (EPDM)		
40027000	Ethylene-propylene-non-conjugated diene rubber (EPDM)		A
400280	Mixtures of any product of heading 40.01 with any product of this heading		
40028010	Latex	10	B10
40028020	Chemically modified form of natural rubber including graft rubber	10	B10
40028090	Other	10	B10
	Other:		
400291	Latex		
40029100	Latex	10	B10
400299	Other		
40029910	Factice (rubber substitute derived from oil)	10	B10
40029920	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	10	B10
40029990	Other	10	B10
4003	Reclaimed rubber in primary forms or in plates, sheets or strip.		
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip		X
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.		
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	10	B10
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
400510	Compounded with carbon black or silica		
40051000	Compounded with carbon black or silica	10	B10
400520	Solutions; dispersions other than those of subheading 4005.10		
40052010	Can sealing compound	10	B10
40052090	Other	10	B10
	Other:		
400591	Plates, sheets and strip		
40059110	Hospital Sheeting	10	B10
40059190	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
400599	Other		
40059910	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	10	B10
40059990	Other	10	B10
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
400610	"Camel-back" strips for retreading rubber tyres		
40061000	"Camel-back" strips for retreading rubber tyres	10	B10
400690	Other		
40069010	Thread, not covered	10	B10
40069090	Other	10	B10
4007	Vulcanised rubber thread and cord.		
400700	Vulcanised rubber thread and cord		
40070010	Thread, not covered	10	B10
40070020	Cord, not covered	10	B10
40070090	Other	10	B10
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
	Of cellular rubber:		
400811	Plates, sheets and strip		
40081110	Of micro-cellular rubber	10	B10
40081190	Other	10	B10
400819	Other		
40081910	Block of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear		X
40081990	Other		X
	Of non-cellular rubber:		
400821	Plates, sheets and strip		
40082110	Used in the manufacture of soles, heels, or soles and heels combined, for footwear	10	B10
40082120	For resoling or repairing or retreading rubber tyres	10	B10
40082190	Other	10	B10
400829	Other		
40082910	Rubber sheets and resin rubber sheets for soles and heels		X
40082920	Blocks used in the manufacture of soles , heels or soles and heels combined, for footwear		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
40082930	Latex foam sponge		X
40082940	Tread rubber and tread packing strip for resoling repairing or retreading rubber tyres		X
40082990	Other		X
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
	Not reinforced or otherwise combined with other materials:		
400911	Without fittings		
40091100	Without fittings	10	B10
400912	With fittings		
40091200	With fittings	10	B10
	Reinforced or otherwise combined only with metal:		
400921	Without fittings		
40092100	Without fittings		X
400922	With fittings		
40092200	With fittings	10	B10
	Reinforced or otherwise combined only with textile materials:		
400931	Without fittings		
40093100	Without fittings		X
400932	With fittings		
40093200	with fittings	10	B10
	Reinforced or otherwise combined with other materials:		
400941	Without fittings		
40094100	Without fittings		X
400942	With fittings		
40094200	With fittings		X
4010	Conveyor or transmission belts or belting, of vulcanised rubber.		
	Conveyor belts or belting:		
401011	Reinforced only with metal		
40101110	Where the rubber compound content is less than 25% by weight	10	B10
40101190	Other	10	B10
401012	Reinforced only with textile materials		
40101210	Where the rubber compound content is less than 25% by weight	10	B10
40101290	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
401019	Other		
40101910	Where the rubber compound content is less than 25% by weight	10	B10
40101990	Other Transmission belts or belting:	10	B10
401031	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		
40103110	Where the rubber compound content is less than 25% by weight	10	B10
40103190	Other	10	B10
401032	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		
40103210	Where the rubber compound content is less than 25% by weight		X
40103290	Other		X
401033	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		
40103310	Where the rubber compound content is less than 25% by weight	10	B10
40103390	Other	10	B10
401034	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		
40103410	Where the rubber compound content is less than 25% by weight	10	B10
40103490	Other	10	B10
401035	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		
40103510	Where the rubber compound content is less than 25% by weight		X
40103590	Other		X
401036	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		
40103610	Where the rubber compound content is less than 25% by weight	10	B10
40103690	Other	10	B10
401039	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Where the rubber compound content is less than 25% by weight:		
40103911	Endless flat belt	10	B10
40103912	Ply belting	10	B10
40103919	Other	10	B10
	Other:		
40103991	Endless flat belt	10	B10
40103992	Ply belting	10	B10
40103999	Other	10	B10
4011	New pneumatic tyres, of rubber.		
401110	Of a kind used on motor cars (including station wagons and racing cars)		
40111010	Radials		X
40111090	Other		X
401120	Of a kind used on buses or lorries		
40112010	Radials		X
40112090	Other		X
401130	Of a kind used on aircraft		
40113000	Of a kind used on aircraft	3	B10
401140	Of a kind used on motorcycles		
40114010	For motor cycles		X
40114020	For motor scooters		X
40114090	Other		X
401150	Of a kind used on bicycles		
40115010	Multi-cellular polyurethane (MCP) tubeless tyres		X
40115090	Other, having a "herring-bone" or similar tread		X
	Other, having a "herring-bone" or similar tread:		
401161	Of a kind used on agricultural or forestry vehicles and machines		
40116100	Of a kind used on agricultural or forestry vehicles and machines	10	B10
401162	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
40116200	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10	B10
401163	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		
40116300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
401169	Other		
40116900	Other	10	B10
	Other:		
401192	Of a kind used on agricultural or forestry vehicles and machines		
40119200	Of a kind used on agricultural or forestry vehicles and machines	10	B10
401193	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
40119300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10	B10
401194	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		
40119400	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10	B10
401199	Other		
40119900	Other	10	B10
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.		
	Retreaded tyres:		
401211	Of a kind used on motor cars (including station wagons and racing cars)		
40121100	Of a kind used on Motor cars (including station wagons and racing cars)		X
401212	Of a kind used on buses or lorries		
40121200	Of a kind used on buses or lorries		X
401213	Of a kind used on aircraft		
40121300	Of a kind used on aircraft	10	B10
401219	Other		
40121910	For two wheelers	10	B10
40121990	Other	10	B10
401220	Used pneumatic tyres		
40122010	For buses, lorries and earth moving equipment including light commercial vehicles		X
40122020	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles		X
40122090	Other		X
401290	Other		
40129010	Solid rubber tyres for motor vehicles	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
40129020	Solid Rubber tyres for other vehicles	10	B10
40129030	Tyres with metal framework	10	B10
	Tyre flaps:		
40129041	Of a kind used in two-wheeled and three- wheeled motor vehicles	10	B10
40129049	Other	10	B10
40129050	Tyre treads, interchangeable	10	B10
40129090	Other	10	B10
4013	Inner tubes, of rubber.		
401310	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		
40131010	For motor cars	10	B10
40131020	For Lorries and buses	10	B10
401320	Of a kind used on bicycles		
40132000	Of a kind used on bicycles	10	B10
401390	Other		
40139010	For aircraft	10	B10
40139020	For motor cycle	10	B10
40139030	For off the road vehicles, not elsewhere specified or included	10	B10
	For tractors:		
40139041	Rear tyres	10	B10
40139049	Other	10	B10
40139050	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	10	B10
40139090	Other	10	B10
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
401410	Sheath contraceptives		
40141010	Rubber contraceptives, male (condoms)	10	B10
40141020	Rubber contraceptives, female (diaphragms), such as cervical caps	10	B10
401490	Other		
40149010	Hot water bottles	10	B10
40149020	Ice bags	10	B10
40149030	Feeding bottle nipples	10	B10
40149090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		
	Gloves, mittens and mitts:		
401511	Surgical		
40151100	Surgical	10	B10
401519	Other		
40151900	Other	10	B10
401590	Other		
40159010	Rubber apron	10	B10
40159020	Labels	10	B10
40159030	Industrial gloves	10	B10
	other:		
40159091	Diving suits	10	B10
40159099	Other	10	B10
4016	Other articles of vulcanised rubber other than hard rubber.		
401610	Of cellular rubber		
40161000	Of cellular rubber	10	B10
	Other:		
401691	Floor coverings and mats		
40169100	Floor coverings and mats	10	B10
401692	Erasers		
40169200	Erasers	10	B10
401693	Gaskets, washers and other seals		
40169310	Patches for puncture repair of self-vulcanizing rubber or a rubber backing	10	B10
40169320	Rubber ring (O-ring)	10	B10
40169330	Rubber seals (Oil seals and the like)	10	B10
40169340	Gaskets	10	B10
40169350	Washers	10	B10
40169360	Plugs		X
40169390	Other	10	B10
401694	Boat or dock fenders, whether or not inflatable		
40169400	Boat or dock fenders, whether or not inflatable	10	B10
401695	Other inflatable articles		
40169510	Air mattresses	10	B10
40169590	Other	10	B10
401699	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
40169910	Rubber cots for textile industry	10	B10
40169920	Rubber bands	10	B10
40169930	Rubber thread	10	B10
40169940	Rubber blankets	10	B10
40169950	Rubber cushions	10	B10
40169960	Rubber bushes	10	B10
40169970	Ear plug	10	B10
40169980	Stoppers	10	B10
40169990	Other	10	B10
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.		
401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber		
40170010	Plates, sheets, rods and tubes of ebonite and vulcanite	10	B10
40170020	Scrap, waste, and powder of hardened rubber (ebonite and vulcanite)	10	B10
40170030	Printers' rollers	10	B10
40170040	Textile rollers	10	B10
40170050	Typewriters and cyclostyling rollers	10	B10
40170090	Other	10	B10
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		
410120	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
41012010	Of cow, including cow calf		A
41012020	Of buffalo, including buffalo calf		A
41012090	Other		A
410150	Whole hides and skins, of a weight exceeding 16 kg		
41015010	Of cow, including cow calf		A
41015020	Of buffalo, including buffalo calf		A
41015090	Other		A
410190	Other, including butts, bends and bellies		
41019010	Of cow, including cow calf		A
41019020	Of buffalo, including buffalo calf		A
41019090	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		
410210	With wool on		
41021010	Sheep skins		A
41021020	Pelts of baby lambs		A
41021030	Lamb skins, other than pelts		A
	Without wool on:		
410221	Pickled		
41022110	Sheep skins		A
41022120	Lamb skins		A
41022130	Lamb pelt		A
410229	Other		
41022910	Sheep skins		A
41022920	Lamb skins		A
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.		
410320	Of reptiles		
41032000	Of reptiles		A
410330	Of swine		
41033000	Of swine		A
410390	Other		
41039000	Other		A
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		
	In the wet state (including wet-blue):		
410411	Full grains, unsplit; grain splits		
41041100	Full grains, unsplit; grain splits	10	B10
410419	Other		
41041900	Other	10	B10
	In the dry state (crust):		
410441	Full grains, unsplit; grain splits		
41044100	Full grains, unsplit; grain splits	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
410449	Other		
41044900	Other	10	B10
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.		
410510	In the wet state (including wet-blue)		
41051000	In the wet state (including wet-blue)	10	B10
410530	In the dry state (crust)		
41053000	In the dry state (crust)	10	B10
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		
	Of goats or kids:		
410621	In the wet state (including wet-blue)		
41062100	In the wet state (including wet-blue)	10	B10
410622	In the dry state (crust)		
41062200	In the dry state (crust)	10	B10
	Of swine:		
410631	In the wet state (including wet-blue)		
41063100	In the wet state (including wet-blue)	10	B10
410632	In the dry state (crust)		
41063200	In the dry state (crust)	10	B10
410640	Of reptiles		
41064000	Of reptiles	10	B10
	Other:		
410691	In the wet state (including wet-blue)		
41069100	In the wet state (including wet-blue)	10	B10
410692	In the dry state (crust)		
41069200	In the dry state (crust)	10	B10
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
	Whole hides and skins:		
410711	Full grains, unsplit		
41071100	Full grains, unsplit	10	B10
410712	Grain splits		
41071200	Grain splits	10	B10
410719	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
41071900	Other	10	B10
	Other, including sides:		
410791	Full grains, unsplit		
41079100	Full grains, unsplit	10	B10
410792	Grain splits		
41079200	Grain splits	10	B10
410799	Other		
41079900	Other	10	B10
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	10	B10
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
411310	Of goats or kids		
41131000	Of goats or kids	10	B10
411320	Of swine		
41132000	Of swine	10	B10
411330	Of reptiles		
41133000	Of reptiles	10	B10
411390	Other		
41139000	Other	10	B10
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		
411410	Chamois (including combination chamois) leather		
41141000	Chamois (including combination chamois) leather	10	B10
411420	Patent leather and patent laminated leather; metallised leather		
41142010	Patent leather and patent laminated leather	10	B10
41142020	Metallised leather	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		
411510	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		
41151000	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	10	B10
411520	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
41152010	Cuttings of leather	10	B10
41152090	Other	10	B10
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.		
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	10	B10
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle -cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
420211	With outer surface of leather, of composition leather or of patent leather		
42021110	Travel goods (Trunks, suit-cases, sports bags and other similar items) of leather	10	B10
42021120	Toilet bags and cases, of leather	10	B10
42021130	Satchels	10	B10
42021140	Brief-cases	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
42021150	Executive-cases	10	B10
42021160	Vanity-cases	10	B10
42021170	Attache-Cases	10	B10
42021190	Other	10	B10
420212	With outer surface of plastics or of textile materials		
42021210	Toilet-cases	10	B10
42021220	Plastic moulded suit-cases	10	B10
42021230	Plastic moulded brief-cases	10	B10
42021240	Satchels	10	B10
42021250	Other travel-goods	10	B10
42021260	Brief-cases	10	B10
42021270	Executive-cases other than plastic moulded	10	B10
42021280	Vanity-cases	10	B10
42021290	Other	10	B10
420219	Other		
42021910	Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	10	B10
42021920	Toilet-cases	10	B10
42021930	Satchels	10	B10
42021940	Brief-cases (other than plastic moulded)	10	B10
42021950	Executive-cases	10	B10
42021960	Vanity-cases	10	B10
42021990	Other	10	B10
	Hand-bags, whether or not with shoulder strap; including those without handle:		
420221	With outer surface of leather, of composition leather or of patent leather		
42022110	Hand-bags for ladies	10	B10
42022120	Vanity-bags	10	B10
42022190	Other	10	B10
420222	With outer surface of plastic sheeting or of textile materials		
42022210	Hand-bags and shopping bags, of artificial plastic material	10	B10
42022220	Hand-bags and shopping bags, of cotton	10	B10
42022230	Hand-bags and shopping bags, of Jute	10	B10
42022240	Vanity-bags	10	B10
42022290	Other	10	B10
420229	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
42022910	Hand bags of other materials excluding wicker-work or basket work	10	B10
42022990	Other	10	B10
	Articles of a kind normally carried in the pocket or in the handbag:		
420231	With outer surface of leather, of composition leather or of patent leather		
42023110	Jewellery box	10	B10
42023120	Wallets and purses, of leather	10	B10
42023190	Other	10	B10
420232	With outer surface of plastic sheeting or of textile materials		
42023210	Jewellery box	10	B10
42023290	Other	10	B10
420239	Other		
42023910	Jewellery box	10	B10
42023990	Other	10	B10
	Other:		
420291	With outer surface of leather, of composition leather or of patent leather		
42029100	With outer surface of leather, of composition leather or of patent leather	10	B10
420292	With outer surface of plastic sheeting or of textile materials		
42029200	With outer surface of plastic sheeting or of textile materials	10	B10
420299	Other		
42029900	Other	10	B10
4203	Articles of apparel and clothing accessories, of leather or of composition leather.		
420310	Articles of apparel		
42031010	Jackets and jerseys	10	B10
42031090	Other	10	B10
	Gloves, mittens and mitts:		
420321	Specially designed for use in sports		
42032110	Gloves	10	B10
42032120	Mittens and mitts	10	B10
420329	Other		
42032910	Gloves for use in industry	10	B10
42032920	Other gloves	10	B10
42032930	Mittens and mitts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
420330	Belts and bandoliers		
42033000	Belts and bandoliers	10	B10
420340	Other clothing accessories		
42034010	Aprons	10	B10
42034020	Semi-chrome grain garments	10	B10
42034090	Other	10	B10
4205	Other articles of leather or of composition leather.		
420500	Other articles of leather or of composition leather		
	Straps other than for machinery or harness:		
42050011	Welt	10	B10
42050019	Other	10	B10
42050020	Leather sofa cover	10	B10
42050090	Other	10	B10
4206	Articles of gut (other than silk -worm gut), of goldbeater's skin, of bladders or of tendons.		
42060010	For rackets	10	B10
42060090	Other	10	B10
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		
430110	Of mink, whole, with or without head, tail or paws		
43011000	Of mink, whole, with or without head, tail or paws		A
430130	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		
43013000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and Similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		A
430160	Of fox, whole, with or without head, tail or paws		
43016000	Of fox, whole, with or without head, tail or paws		A
430180	Other furskins, whole, with or without head, tail or paws		
43018000	Other furskins, whole, with or without head, tail or paws		A
430190	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		
43019000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03. Whole skins, with or without head, tail or paws, not assembled:		
430211	Of mink		
43021100	Of mink	10	B10
430219	Other		
43021910	Calf skins, with hair on, tanned or dressed	10	B10
43021920	Hides or skins of other bovine and equine animals with hair on, tanned or dressed	10	B10
43021930	Goat (Common) and kid skins with hair on, tanned or dressed	10	B10
43021940	Tiger-Cat skins	10	B10
43021990	Hides and skins of other animals with hair on, tanned or dressed	10	B10
430220	Heads, tails, paws and other pieces or cuttings, not assembled		
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	10	B10
430230	Whole skins and pieces or cuttings thereof, assembled		
43023000	Whole skins and pieces or cuttings thereof, assembled	10	B10
4303	Articles of apparel, clothing accessories and other articles of fur skin.		
430310	Articles of apparel and clothing accessories		
43031010	Of wild animals covered under the Wild Life (Protection) Act,1972	10	B10
43031020	Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff item 43031010	10	B10
43031090	Other	10	B10
430390	Other		
43039010	Of wild animals covered under the Wild Life (Protection) Act,1972	10	B10
43039020	Of animals covered under Convention on International Trade of Endangered Species (CITES) other than those of Tariff item 43039010	10	B10
43039090	Other	10	B10
4304	Artificial fur and articles thereof.		
430400	Artificial fur and articles thereof Artificial fur:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
43040011	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	10	B10
43040019	Other	10	B10
43040020	Articles of artificial fur	10	B10
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
440110	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
44011010	In logs	10	B10
44011090	Other	10	B10
	Wood in chips or particles:		
440121	Coniferous		
44012100	Coniferous	5	B10
440122	Non-coniferous		
44012200	Non-coniferous	5	B10
440130	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
44013000	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	B10
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
440210	Of bamboo		
44021010	Of bamboo	5	B10
440290	Other		
44029010	Of coconut shell	5	B10
44029090	Other	5	B10
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
440310	Treated with paint, stains, creosote or other preservatives		
44031000	Treated with paint, stains, creosote or other preservatives	5	B10
440320	Other, coniferous		
44032010	Sawlogs and veneerlogs	5	B10
44032020	Poles, piling and posts	5	B10
44032090	Other	5	B10
	Other, of tropical wood specified in Sub-heading Note 1 to this Chapter:		
440341	Dark Red Meranti, Light Red Meranti and Meranti Bakau		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	B10
440349	Other		
44034910	Teak wood in rough	5	B10
44034990	Other	5	B10
	Other:		
440391	Of oak (<i>Quercus spp.</i>)		
44039100	Of Oak (<i>Quercus spp.</i>)	5	B10
440392	Of beech (<i>Fagus spp.</i>)		
44039200	Of beech (<i>Fagus spp.</i>)	5	B10
440399	Other		
	Andaman Padauk (<i>Pterocarous dalbaergiodes</i>) Bonsum (<i>Phoebe goalparensis</i>) Gurgan (<i>Dipterocarpus alatus</i>) Khair (<i>Acacia Catechu</i>) Lampati (<i>Duabanga grandiflora</i>) Laurel (<i>Terminalia alata</i>) Paliwood (<i>Palaquium Elliplicum</i>) and Red Sanders (<i>Pterocar pus Sautatinus</i>) and Rose Wood (<i>Dalbergea Latifolio</i>):		
44039911	Andaman Padauk (<i>Pterocarous dalbaergiodes</i>)	5	B10
44039912	Bonsum (<i>Phoebe goalparensis</i>)	5	B10
44039913	Gurgan (<i>Dipterocarpus alatus</i>)	5	B10
44039914	Khair (<i>Acacia Catechu</i>)	5	B10
44039915	Lampati (<i>Duabanga grandiflora</i>)	5	B10
44039916	Laurel (<i>Terminalia alata</i>)	5	B10
44039917	Paliwood (<i>Palaquium Elliplicum</i>)	5	B10
44039918	Red Sanders (<i>Pterocar pus Sautatinus</i>)	5	B10
44039919	Rose Wood (<i>Dalbergea Latifolio</i>)	5	B10
	Sal (<i>Chorea robusta</i>) Sandal wood (<i>santalum alburn</i>) Semul (<i>Bombax ceiba</i>) Walnut wood (<i>Juglans binata</i>) Anjam (<i>Hardwickia binata</i>) Birch (<i>Betula spp.</i>) Sissoo (<i>Dalbergia sisso</i>) and White cedar (<i>Dysozylum</i>) and the like:		
44039921	Sal (<i>Chorea robusta</i>)	5	B10
44039922	Sandal wood (<i>santalum alburn</i>)	5	B10
44039923	Semul (<i>Bombax ceiba</i>)	5	B10
44039924	Walnut wood (<i>Juglans binata</i>)	5	B10
44039925	Anjam (<i>Hardwickia binata</i>)	5	B10
44039926	Birch (<i>Betula spp.</i>)	5	B10
44039927	Sissoo (<i>Dalbergia sisso</i>)	5	B10
44039928	White cedar (<i>Dysozylum malabaricum</i>)	5	B10
44039929	Other	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking -sticks, umbrellas, tool handles or the like; chipwood and the like.		
440410	Coniferous		
44041000	Coniferous	10	B10
440420	Non-coniferous		
44042010	Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like	10	B10
44042020	Drawn Wood	10	B10
44042090	Other	10	B10
4405	Wood wool; wood flour.		
44050000	Wood wool; wood flour	10	B10
4406	Railway or tramway sleepers (cross-ties) of wood.		
440610	Not impregnated		
44061000	Not impregnated	10	B10
440690	Other		
44069000	Other	10	B10
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
440710	Coniferous		
44071010	Doglas fir (<i>Pseudotsuga Menziesie</i>)	10	B10
44071020	Pine (<i>pinus spp.</i>)	10	B10
44071090	Other	10	B10
	Of tropical wood specified in Sub-heading Note 1 to this Chapter:		
440721	Mahogany (<i>Swietenia spp.</i>)		
44072100	Mahogany(<i>Swietenia spp.</i>)	10	B10
440722	Virola, Imbuia and Balsa		
44072200	Virola, Imbuia and balsa	10	B10
440725	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
44072500	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	B10
440726	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10	B10
440727	Sapelli		
44072700	Sapelli	10	B10
440728	Iroko		
44072800	Iroko	10	B10
440729	Other		
44072910	Teak Wood	10	B10
44072990	Other	10	B10
	Other:		
440791	Of oak (<i>Quercus spp.</i>)		
44079100	Of oak (<i>Quercus spp.</i>)	10	B10
440792	Of beech (<i>Fagus spp.</i>)		
44079200	Of beech (<i>Fagus spp.</i>)	10	B10
440793	Of maple (<i>Acer spp.</i>)		
44079300	Of maple (<i>Acer spp.</i>)	10	B10
440794	Of cherry (<i>Prunus spp.</i>)		
44079400	Of cherry (<i>Prunus spp.</i>)	10	B10
440795	Of ash (<i>Fraxinus spp.</i>)		
44079500	Of ash (<i>Fraxinus spp.</i>)	10	B10
440799	Other		
44079910	Of Birch (<i>Betula spp.</i>)	10	B10
44079920	Willow	10	B10
44079990	Other	10	B10
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
440810	Coniferous		
44081010	Sheets for plywood	10	B10
44081020	Oak wood veneer	10	B10
44081030	Veneer sheets, for match boxes and match splints	10	B10
44081090	Other	10	B10
	Of tropical wood specified in Sub-heading Note 1 to this Chapter:		
440831	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
44083110	Sheets for plywood	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44083120	Veneer sheets (of Rose Wood)	10	B10
44083130	Veneer sheets, for match boxes and match splints	10	B10
44083190	Other	10	B10
440839	Other		
44083910	Sheets for plywoods	10	B10
44083920	Veneer sheets (of Rose wood)	10	B10
44083930	Veneer sheets, for match boxes and match splints	10	B10
44083990	Other	10	B10
440890	Other		
44089010	Sheets for plywoods	10	B10
44089020	Veneer sheets, for match boxes and match splints	10	B10
44089090	Other	10	B10
4409	Wood (including 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.		
440910	Coniferous		
44091010	Planned, tongued, grooved, rebated, chamfered, V-jointed, and the like but not further moulded	10	B10
44091020	Beadings, and mouldings (including moulded, skirting and other moulded boards)	10	B10
44091090	Other	10	B10
	Non-coniferous:		
440921	Of bamboo		
44092100	Of bamboo		X
440929	Other		
44092910	Planed, tongued, grooved, rebated, chamfered, v-jointed and the like but not further moulded	10	B10
44092920	Beadings and mouldings (including moulded skirting and other moulded boards)	10	B10
44092990	Other	10	B10
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
	Of wood:		
441011	Particle board		
44101110	Plain particle boards	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44101120	Insulation board and hardboard	10	B10
44101130	Veneered particle board, not having decorative veneers on any face	10	B10
44101190	Other	10	B10
441012	Oriented strand board (OSB)		
44101210	Unworked or not further worker worked than sanded	10	B10
44101290	Other	10	B10
441019	Other		
44101900	Other	10	B10
441090	Other		
44109010	Plain particle boards	10	B10
44109020	Insulation board and hard board	10	B10
44109030	Veneered particle board, not having decorative veneers on any face	10	B10
44109090	Other	10	B10
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
	Medium density fibreboard (MDF):		
441112	Of a thickness not exceeding 5 mm		
44111200	Of a thickness not exceeding 5 mm	10	B10
441113	Of a thickness exceeding 5 mm but not exceeding 9 mm		
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm	10	B10
441114	Of a thickness exceeding 9 mm		
44111400	Of a thickness exceeding 9 mm	10	B10
	Other:		
441192	Of a density exceeding 0.8 g/cm³		
	Not mechanically worked or surface covered:		
44119211	Hardboard	10	B10
44119219	Other	10	B10
	Other:		
44119221	Hardboard	10	B10
44119229	Other	10	B10
441193	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³		
	Not mechanically worked or surface covered:		
44119311	Insulation board	10	B10
44119319	Other	10	B10
	Other:		
44119321	Insulation board	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44119329	Other	10	B10
441194	Of a density not exceeding 0.5 g/cm³ Not mechanically worked or surface covered:		
44119411	Insulation board	10	B10
44119419	Other	10	B10
	Other:		
44119421	Insulation board	10	B10
44119429	Other	10	B10
4412	Plywood, veneered panels and similar laminated wood.		
441210	Of bamboo		
44121000	Of bamboo	10	B10
	Other plywood, consisting solely of sheets of wood(other than bamboo), each ply not exceeding 6 mm thickness:		
441231	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		
44123110	Decorative plywood	10	B10
44123120	Tea chest panels or shooks packed in sets	10	B10
44123130	Other tea chest panels	10	B10
44123140	Marine and Aircraft plywood	10	B10
44123150	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	10	B10
44123190	Other	10	B10
441232	Other, with at least one outer ply of non-coniferous wood		
44123210	Decorative plywood	10	B10
44123220	Tea chest panels or shooks packed in sets	10	B10
44123230	Marine and Aircraft plywood	10	B10
44123240	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	10	B10
44123290	Other	10	B10
441239	Other		
44123910	Decorative plywood	10	B10
44123920	Tea chest panels or shooks packed in sets	10	B10
44123930	Marine and Aircraft plywood	10	B10
44123940	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	10	B10
44123990	Other	10	B10
441294	Blockboard, laminboard and battenboard		
44129400	Block board,laminboard and batten board	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
441299	Other		
44129910	Decorative plywood	10	B10
44129920	Tea chest panels or shooks packed in sets	10	B10
44129930	Marine and Aircraft plywood	10	B10
44129940	Cuttings and trimmings of plywood of width not exceeding 5 centimeters	10	B10
44129990	Other	10	B10
4413	Densified wood, in blocks, plates, strips or profile shapes.		
44130000	Densified wood, in blocks, plates, strips or profile shapes	10	B10
4414	Wooden frames for paintings, photographs, mirrors or similar objects.		
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	10	B10
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
441510	Cases, boxes, crates, drums and similar packings; cable - drums		
44151000	Cases, boxes, crates, drums and similar packings ; cable-drums	10	B10
441520	Pallets, box pallets and other load boards; pallet collars		
44152000	Pallets, box pallets and other load boards ; pallet collars	10	B10
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		
44160010	Casks, barrels, vats and tubs	10	B10
44160020	Other coopers' products	10	B10
	Parts (of wood):		
44160091	Riven or sawn staves of wood not further prepared	10	B10
44160099	Other	10	B10
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood ; boot or shoe lasts and trees , of wood	10	B10
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
441810	Windows, French-windows and their frames		
44181000	Windows, french-windows and their frames	10	B10
441820	Doors and their frames and thresholds		
44182010	Flush Doors	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44182020	Frames and thresholds of flush doors	10	B10
44182090	Other	10	B10
441840	Shuttering for concrete constructional work		
44184000	Shuttering for concrete constructional work	10	B10
441850	Shingles and shakes		
44185000	Shingles and Shakes	10	B10
441860	Posts and beams		
44186000	Posts and beams	10	B10
	Assembled flooring panels:		
441871	For mosaic floors		
44187100	For mosaic floors	10	B10
441872	Other, multilayer		
44187200	Other, multilayer	10	B10
441879	Other		
44187900	Other	10	B10
441890	Other		
44189000	Other	10	B10
4419	Tableware and kitchenware, of wood.		
44190010	Tableware	10	B10
44190020	Kitchenware	10	B10
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
442010	Statuettes and other ornaments, of wood		
44201000	Statuettes and other ornaments, of wood	10	B10
442090	Other		
44209010	Wood marquetry and inlaid wood	10	B10
44209090	Other	10	B10
4421	Other articles of wood.		
442110	Clothes hangers		
44211000	Clothes hangers	10	B10
442190	Other		
	Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
44219011	For Cotton machinery	10	B10
44219012	For Jute machinery	10	B10
44219013	For Silk regenerated and synthetic fibres machinery	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
44219014	For other machinery	10	B10
44219019	Other	10	B10
44219020	Wood paving blocks	10	B10
44219030	Match splints	10	B10
44219040	Pencil slates	10	B10
44219050	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	10	B10
44219060	Parts of domestic decorative articles used as tableware and kitchenware	10	B10
44219070	Articles of densified wood not elsewhere included or specified	10	B10
44219090	Other	10	B10
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
450110	Natural cork, raw or simply prepared		
45011000	Natural cork, raw or simply prepared	10	B10
450190	Other		
45019000	Other	10	B10
4502	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).		
45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	10	B10
4503	Articles of natural cork.		
450310	Corks and stoppers		
45031000	Corks and stoppers	10	B10
450390	Other		
45039010	Shuttlecock cork bottom	10	B10
45039090	Other	10	B10
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
450410	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
45041010	Sheets	10	B10
45041020	Slabs	10	B10
45041090	Other	10	B10
450490	Other		
45049000	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
	Mats, matting and screens of vegetable materials:		
460121	Of bamboo		
46012100	Of bamboo	10	B10
460122	Of rattan		
46012200	Of rattan	10	B10
460129	Other		
46012900	Other	10	B10
	Other:		
460192	Of bamboo		
46019200	Of bamboo	10	B10
460193	Of rattan		
46019300	Of rattan	10	B10
460194	Of other vegetable materials		
46019400	Of other vegetable materials	10	B10
460199	Other		
46019900	Other	10	B10
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	Of vegetable materials:		
460211	Of bamboo		
46021100	Of bamboo	10	B10
460212	Of rattan		
46021200	Of rattan	10	B10
460219	Other		
	Of palm leaves:		
46021911	Baskets	10	B10
46021919	Other	10	B10
46021990	Other	10	B10
460290	Other		
46029000	Other	10	B10
4701	Mechanical wood pulp.		
47010000	Mechanical wood pulp	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4702	Chemical wood pulp, dissolving grades.		
47020000	Chemical wood pulp, dissolving grades	5	B10
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades.		
	Unbleached:		
470311	Coniferous		
47031100	Coniferous	5	B10
470319	Non-coniferous		
47031900	Non-coniferous	5	B5
	Semi-bleached or bleached:		
470321	Coniferous		
47032100	Coniferous	5	B10
470329	Non-coniferous		
47032900	Non-coniferous	5	B10
4704	Chemical wood pulp, sulphite, other than dissolving grades.		
	Unbleached:		
470411	Coniferous		
47041100	Coniferous	5	B10
470419	Non-coniferous		
47041900	Non-coniferous	5	B10
	Semi-bleached or bleached:		
470421	Coniferous		
47042100	Coniferous	5	B10
470429	Non-coniferous		
47042900	Non-coniferous	5	B10
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes.		
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	5	B10
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.		
470610	Cotton linters pulp		
47061000	Cotton linters pulp	5	B10
470620	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		
47062000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5	B10
470630	Other, of bamboo		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
47063000	Other, of bamboo	5	B10
470691	Mechanical		
47069100	Mechanical	5	B5
470692	Chemical		
47069200	Chemical	5	B10
470693	Semi-chemical		
47069300	Semi-chemical	5	B10
4707	Recovered (waste and scrap) paper or paperboard.		
470710	Unbleached kraft paper or paperboard or corrugated paper or paperboard		
47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	10	B10
470720	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		
47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	10	B10
470730	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	10	B10
470790	Other, including unsorted waste and scrap		
47079000	Other, including unsorted waste and scrap	10	B10
4801	Newsprint, in rolls or sheets.		
48010010	Glazed	10	B10
48010090	Other	10	B10
4802	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 rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.		
480210	Hand-made paper and paperboard		
48021010	Paper	10	B10
48021020	Paperboard	10	B10
480220	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		
48022010	Photographic base paper, uncoated	10	B10
48022090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
480240	Wallpaper base		
48024000	Wall paper base Other paper and paperboard,not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	10	B10
480254	Weighing less than 40 g/m²		
48025410	India Paper	10	B10
48025420	Litho and offset paper	10	B10
48025430	Duplicating paper	10	B10
48025440	Airmail paper	10	B10
48025450	Tissue paper	10	B10
48025490	Other	10	B10
480255	Weighing 40 g/m² or more but not more than 150 g/m², in rolls		
48025510	Litho and offset paper	10	B10
48025520	Drawing paper	10	B10
48025530	Duplicating paper	10	B10
48025540	Account book paper	10	B10
48025550	Bank, bond and cheque paper	10	B10
48025560	Currency note paper	10	B10
48025570	Paper for security printing, currency paper, stamp paper	10	B10
48025590	Other	10	B10
480256	Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48025610	Litho and offset paper	10	B10
48025620	Drawing paper	10	B10
48025630	Duplicating paper	10	B10
48025640	Account book paper	10	B10
48025650	Bank, bond and cheque paper	10	B10
48025660	Currency note paper	10	B10
48025670	Paper for security printing, currency paper, stamp paper	10	B10
48025690	Other	10	B10
480257	Other, weighing 40 g/m² or more but not more than 150 g/m²		
48025710	Litho and offset paper	10	B10
48025720	Drawing paper	10	B10
48025730	Duplicating paper	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48025740	Account book paper	10	B10
48025750	Bank, bond and cheque paper	10	B10
48025760	Currency note paper	10	B10
48025770	Paper for security printing, currency paper, stamp paper	10	B10
48025790	Other	10	B10
480258	Weighing more than 150 g/m²		
48025810	Litho and offset paper	10	B10
48025820	Drawing paper	10	B10
48025830	Duplicating paper	10	B10
48025840	Bank, bond and cheque paper	10	B10
48025850	Paper for security printing, currency paper, stamp paper	10	B10
48025890	Other	10	B10
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
480261	In rolls		
48026110	Drawing paper	10	B10
48026120	Poster paper	10	B10
48026130	Printing paper dyed or marbled in mass	10	B10
48026140	Account book paper	10	B10
48026150	Automatic data processing machine paper	10	B10
48026160	Paper for security printing, currency paper, stamp paper	10	B10
48026190	Other	10	B10
480262	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48026210	Drawing paper	10	B10
48026220	Poster paper	10	B10
48026230	Printing paper dyed or marbled in mass	10	B10
48026240	Account book paper	10	B10
48026250	Automatic data processing machine paper	10	B10
48026260	Paper for security printing, currency paper, stamp paper	10	B10
48026290	Other	10	B10
480269	Other		
48026910	Drawing paper	10	B10
48026920	Poster paper	10	B10
48026930	Printing paper dyed or marbled in mass	10	B10
48026940	Account book paper	10	B10
48026950	Automatic data processing machine paper	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48026960	Paper for security printing, currency paper, stamp paper	10	B10
48026990	Other	10	B10
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.		
480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
48030010	In commercial sizes rolls of a width 36 cm and above	10	B10
48030090	Other	10	B10
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.		
	Kraftliner:		
480411	Unbleached		
48041100	Unbleached	10	B10
480419	Other		
48041900	Other	10	B10
	Sack kraft paper:		
480421	Unbleached		
48042100	Unbleached	10	B10
480429	Other		
48042900	Other	10	B10
	Other kraft paper and paperboard weighing 150 g/m ² or less:		
480431	Unbleached		
48043100	Unbleached	10	B10
480439	Other		
48043900	Other	10	B10
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
480441	Unbleached		
48044100	Unbleached	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
480442	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		
48044200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	10	B10
480449	Other		
48044900	Other Other kraft paper and paperboard weighing 225 g/m ² or more:	10	B10
480451	Unbleached		
48045100	Unbleached	10	B10
480452	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process		
48045200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	10	B10
480459	Other		
48045900	Other	10	B10
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.		
	Fluting paper:		
480511	Semi-chemical fluting paper		
48051100	Semi-chemical fluting paper	10	B10
480512	Straw fluting paper		
48051200	Straw fluting paper	10	B10
480519	Other		
48051900	Other Testliner (recycled liner board):	10	B10
480524	Weighing 150 g/m² or less		
48052400	Weighing 150 g/m ² or less	10	B10
480525	Weighing more than 150 g/m²		
48052500	Weighing more than 150 g/m ²	10	B10
480530	Sulphite wrapping paper		
48053000	Sulphite wrapping paper	10	B10
480540	Filter paper and paperboard		
48054000	Filter paper and paperboard	10	B10
480550	Felt paper and paperboard		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48055000	Felt paper and paperboard	10	B10
	Other:		
480591	Weighing 150 g/m² or less		
48059100	Weighing 150 g/m ² or less	10	B10
480592	Weighing more than 150 g/m² but less than 225 g/m²		
48059200	Weighing more than 150 g/m ² but less than 225 g/m ²	10	B10
480593	Weighing 225 g/m² or more		
48059300	Weighing 225 g/m ² or more	10	B10
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
480610	Vegetable parchment		
48061000	Vegetable parchment	10	B10
480620	Greaseproof papers		
48062000	Greaseproof papers	10	B10
480630	Tracing papers		
48063000	Tracing papers	10	B10
480640	Glassine and other glazed transparent or translucent papers		
48064010	Glassine papers	10	B10
48064090	Other	10	B10
4807	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 or sheets.		
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 or sheets		
48070010	Straw paper and other straw board, whether or not covered with paper other than straw paper	10	B10
48070090	Other	10	B10
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.		
480810	Corrugated paper and paperboard, whether or not perforated		
48081000	Corrugated paper and paperboard, whether or not perforated	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
480820	Sack kraft paper, creped or crinkled, whether or not embossed or perforated		
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10	B10
480830	Other kraft paper, creped or crinkled, whether or not embossed or perforated		
48083000	Other kraft paper, creped or crinkled, whether or not embossed or perforated	10	B10
480890	Other		
48089000	Other	10	B10
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.		
480920	Self-copy paper		
48092000	Self-copy paper	10	B10
480990	Other		
48099000	Other		X
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
481013	In rolls		
48101310	Imitation art paper		X
48101320	Art paper		X
48101330	Chrome paper or paperboard		X
48101390	Other		X
481014	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48101410	Imitation art paper	10	B10
48101420	Art paper	10	B10
48101430	Chrome paper or paperboard	10	B10
48101490	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
481019	Other		
48101910	Imitation art paper	10	B10
48101920	Art paper	10	B10
48101930	Chrome paper or paper board	10	B10
48101990	Other	10	B10
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
481022	Light-weight coated paper		
48102200	Light-weight coated paper	10	B10
481029	Other		
48102900	Other	10	B10
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
481031	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less		
48103100	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	10	B10
481032	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²		
48103200	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	10	B10
481039	Other		
48103910	Insulating paper	10	B10
48103920	Electric insulating press board	10	B10
48103930	Insulation boards (homogenous)	10	B10
48103990	Other	10	B10
	Other paper and paperboard:		
481092	Multi-ply		
48109200	Multi-ply	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
481099	Other		
48109900	Other	10	B10
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.		
481110	Tarred, bituminised or asphalted paper and paperboard		
48111000	Tarred, bituminised or asphalted paper and paperboard Gummed or adhesive paper and paperboard:	10	B10
481141	Self-adhesive		
48114100	Self-adhesive	10	B10
481149	Other		
48114900	Other Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	10	B10
481151	Bleached, weighing more than 150 g/m²		
48115100	Bleached, weighing more than 150 g/m ²	10	B10
481159	Other		
48115900	Other	10	B10
481160	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol	10	B10
481190	Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
	Hand made paper and paperboard, rules, lined or squared but not otherwise printed: chromo and art paper, coated, building board of paper or pulp, impregnated: chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board:		
48119011	Hand made paper and paperboard, rules, lined or squared but not otherwise printed	10	B10
48119012	Chromo and art paper, coated	10	B10
48119013	Building board of paper or pulp, impregnated	10	B10
48119014	Chromo board	10	B10
48119015	Raw base paper for sensitising, coated	10	B10
48119016	Surface marbled paper	10	B10
48119017	Leather board and imitation leather board	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48119018	Matrix board Other:	10	B10
48119091	Grape guard paper	10	B10
48119092	Asceptic packaging paper	10	B10
48119093	Thermal paper for fax machines	10	B10
48119094	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt And above in length)	10	B10
48119099	Other	10	B10
4812	Filter blocks, slabs and plates, of paper pulp.		
48120000	Filter blocks, slabs and plates, of paper pulp	10	B10
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.		
481310	In the form of booklets or tubes		
48131000	In the form of booklets or tubes	10	B10
481320	In rolls of a width not exceeding 5 cm		
48132000	In rolls of a width not exceeding 5 cm	10	B10
481390	Other		
48139010	Cigarette paper in bulk, or in sheets	10	B10
48139090	Other	10	B10
4814	Wallpaper and similar wall coverings; window transparencies of paper.		
481410	"Ingrain" paper		
48141000	"Ingrain" paper	10	B10
481420	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics		
48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	B10
481490	Other		
48149000	Other	10	B10
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.		
481620	Self-copy paper		
48162010	Duplicating paper, cut to size	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48162020	Paper for fax machine	10	B10
48162090	Other	10	B10
481690	Other		
48169010	Other copying or transfer papers (excluding printed transfer) cut to size whether or not put up in boxes	10	B10
48169020	Calculating machine paper in rolls and strips not exceeding 15 cm in width	10	B10
48169090	Other	10	B10
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.		
481710	Envelopes		
48171000	Envelopes		X
481720	Letter cards, plain postcards and correspondence cards		
48172000	Letter cards, plain postcards and correspondence cards	10	B10
481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
48173010	Writing blocks		X
48173090	Other		X
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
481810	Toilet paper		
48181000	Toilet paper	10	B10
481820	Handkerchiefs, cleansing or facial tissues and towels		
48182000	Handkerchiefs, cleaning or facial tissues and towels	10	B10
481830	Tablecloths and serviettes		
48183000	Tablecloths and serviettes	10	B10
481840	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles		
48184010	Baby and clinical diapers	10	B10
48184090	Other	10	B10
481850	Articles of apparel and clothing accessories		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48185000	Articles of apparel and clothing accessories	10	B10
481890	Other		
48189000	Other	10	B10
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
481910	Cartons, boxes and cases, of corrugated paper or paperboard		
48191010	Boxes	10	B10
48191090	Other	10	B10
481920	Folding cartons, boxes and cases, of non-corrugated paper or paperboard		
48192010	Cartons, boxes, cases, intended for the packing of match sticks	10	B10
48192020	Boxes	10	B10
48192090	Other	10	B10
481930	Sacks and bags, having a base of a width of 40 cm or more		
48193000	Sacks and bags, having a base of a width of 40 cm or more	10	B10
481940	Other sacks and bags, including cones		
48194000	Other sacks and bags, including cones	10	B10
481950	Other packing containers, including record sleeves		
48195010	Made of corrugated paper or paperboard	10	B10
48195090	Other	10	B10
481960	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like		
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10	B10
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.		
482010	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
48201010	Registers, account books	10	B10
48201020	Letter pads	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
48201090	Other	10	B10
482020	Exercise books		
48202000	Exercise books	10	B10
482030	Binders (other than book covers), folders and file covers		
48203000	Binders (other than book covers), folders and file covers	10	B10
482040	Manifold business forms and interleaved carbon sets		
48204000	Manifold business forms and interleaved carbon sets	10	B10
482050	Albums for samples or for collections		
48205000	Albums for samples or for collections	10	B10
482090	Other		
48209010	Blotting paper cut to size	10	B10
48209090	Other	10	B10
4821	Paper or paperboard labels of all kinds, whether or not printed.		
482110	Printed		
48211010	Paper tags		X
48211020	Labels		X
48211090	Other		X
482190	Other		
48219010	Labels		X
48219090	Other		X
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
482210	Of a kind used for winding textile yarn		
48221000	Of a kind used for winding textile yarn	10	B10
482290	Other		
48229010	Paper tubes	10	B10
48229090	Other	10	B10
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.		
482320	Filter paper and paperboard		
48232000	Filter paper and paperboard	10	B10
482340	Rolls, sheets and dials, printed for self-recording apparatus		
48234000	Rolls, sheets and dials, printed for self-recording apparatus	10	B10
	Trays,dishes,plates,cups and the like, of paper or paperboard:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
482361	Of bamboo		
48236100	Of Bamboo		X
482369	Other		
48236900	Other		X
482370	Moulded or pressed articles of paper pulp		
48237010	Paper pulp moulded trays	10	B10
48237020	Wood pulp board	10	B10
48237030	Articles made of paper mache other than artware and moulded or pressed goods of wood pulp	10	B10
48237090	Other	10	B10
482390	Other		
	Braille paper, cellulose in sole board or sheet: packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paper-board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with without curing agents or catalysts), compressed together in one or more operations; decorative laminates:		
48239011	Braille paper	10	B10
48239012	Cellulose in sole board or sheet	10	B10
48239013	Packing and wrapping paper	10	B10
48239014	Paper for cigarette filter tips	10	B10
48239015	Paper cone for loud speaker	10	B10
48239016	Patterns made of papers for leather footwear, leather garments and goods	10	B10
48239017	Patterns made of paper for articles of apparel and clothing accessories	10	B10
48239018	Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations	10	B10
48239019	Decorative laminates	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like:		
48239021	Pre-punched cards	10	B10
48239022	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	10	B10
48239023	Typewriting paper cut to size	10	B10
48239030	Plain or embossed seals made of paper, laminated paper or paper gaskets	10	B10
48239090	Other	10	B10
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.		
490110	In single sheets, whether or not folded		
49011010	Printed books	10	B10
49011020	Pamphlets, booklets, brochures, leaflets and similar printed matter	10	B10
	Other:		
490191	Dictionaries and encyclopaedias, and serial instalments thereof		
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	10	B10
490199	Other		
49019900	Other	10	B10
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		
490210	Appearing at least four times a week		
49021010	Newspapers		A
49021020	Journals and periodicals		A
490290	Other		
49029010	Newspapers		A
49029020	Journals and periodicals		A
4903	Children's picture, drawing or colouring books.		
490300	Children's picture, drawing or colouring books		
49030010	Picture books	10	B10
49030020	Drawing or colouring books	10	B10
4904	Music, printed or in manuscript, whether or not bound or illustrated.		
49040000	Music, printed or in manuscript, whether or not bound or illustrated		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
490510	Globes		
49051000	Globes		A
	Other:		
490591	In book form		
49059100	In book form		A
490599	Other		
49059910	Geographical, hydrological, astronomical maps or charts		A
49059990	Other		A
4906	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.		
49060000	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	B10
4907	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.		
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		
49070010	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value	10	B10
49070020	Bank notes	10	B10
49070030	Documents of title conveying the right to use Information Technology Software	10	B10
49070090	Other	10	B10
4908	Transfers (decalcomanias).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
490810	Transfers (decalcomanias), vitrifiable		
49081000	Transfers (decalcomanias), vitrifiable	10	B10
490890	Other		
49089000	Other	10	B10
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.		
490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		
49090010	Greetings or wedding cards	10	B10
49090090	Other	10	B10
4910	Calendars of any kind, printed, including calendar blocks.		
491000	Calendars of any kind, printed, including calendar blocks		
49100010	Advertising Calendar	10	B10
49100090	Other	10	B10
4911	Other printed matter, including printed pictures and photographs.		
491110	Trade advertising material, commercial catalogues and the like		
49111010	Posters, printed	10	B10
49111020	Commercial catalogues	10	B10
49111030	Printed inlay cards	10	B10
49111090	Other	10	B10
	Other:		
491191	Pictures, designs and photographs		
49119100	Pictures, designs and photographs	10	B10
491199	Other		
49119910	Hard copy (printed) of computer software	10	B10
49119920	Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices	10	B10
49119990	Other	10	B10
5001	Silk-worm cocoons suitable for reeling.		
50010000	Silk-worm cocoons suitable for reeling		X
5002	Raw silk (not thrown).		
500200	Raw silk (not thrown)		
50020010	Mulberry raw silk	30	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
50020020	Mulberry dupion silk	30	B10
50020030	Non-mulberry silk	30	B10
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).		
500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)		
50030010	Mulberry silk waste	15	B10
50030020	Tussar silk waste		A
50030030	Eri waste		A
50030040	Munga waste		A
50030090	Other		A
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		
500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale		
50040010	100% mulberry dupion silk yarn		A
50040090	Other		A
5005	Yarn spun from silk waste, not put up for retail sale.		
500500	Yarn spun from silk waste, not put up for retail sale Containing 85% or more by weight of silk waste:		
50050011	Other than noil silk		A
50050012	From noil silk		A
	Containing less than 85% by weight of silk:		
50050021	Other than noil silk		A
50050022	From noil silk		A
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		
500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut Silk yarn:		
50060011	Silk embroidery thread		A
50060019	Other		A
	Yarn spun from silk waste containing 85% or more by weight of silk:		
50060021	Silk embroidery thread		A
50060029	Other		A
	Yarn spun from silk waste containing 85% or less weight of silk:		
50060031	Spun from silk waste other than noil silk		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
50060032	Yarn spun from noil silk		A
50060033	Silk embroidery thread		A
50060039	Other		A
50060090	other		A
5007	Woven fabrics of silk or of silk waste.		
500710	Fabrics of noil silk		
50071000	Fabrics of noil silk		A
500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
50072010	Sarees		A
50072090	Other		A
500790	Other fabrics		
50079000	Other fabrics		A
5101	Wool, not carded or combed.		
	Greasy, including fleece-washed wool:		
510111	Shorn wool		
51011100	Shorn wool		A
510119	Other		
51011900	Other		A
	Degreased, not carbonised:		
510121	Shorn wool		
51012100	Shorn wool		A
510129	Other		
51012900	Other		A
510130	Carbonised		
51013000	Carbonised		A
5102	Fine or coarse animal hair, not carded or combed.		
	Fine animal hair:		
510211	Of Kashmir (cashmere) goats		
51021110	Marine Angora		A
51021190	Other		A
510219	Other		
51021910	Marine Angora		A
51021990	Other		A
510220	Coarse animal hair		
51022010	Goat hair (other than Angora)		A
51022090	Other (excluding pig and boar bristles)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.		
510310	Noils of wool or of fine animal hair		
51031010	Noils of wool		A
51031090	Other		A
510320	Other waste of wool or of fine animal hair		
51032010	Waste of sheep's and lamb's wool		A
51032020	Yarn waste		A
51032090	Other		A
510330	Waste of coarse animal hair		
51033000	Waste of coarse animal hair		A
5104	Garnetted stock of wool or of fine or coarse animal hair.		
510400	Garnetted stock of wool or of fine or coarse animal hair		
51040010	Shoddy wool		A
51040090	Other		A
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
510510	Carded wool		
51051000	Carded wool		A
	Wool tops and other combed wool:		
510521	Combed wool in fragments		
51052100	Combed wool in fragments		A
510529	Other		
51052910	Wool tops		A
51052990	Other		A
	Fine animal hair, carded or combed:		
510531	Of Kashmir (cashmere) goats		
51053100	Of Kashmir (cashmere) goats		A
510539	Other		
51053900	Other		A
510540	Coarse animal hair, carded or combed		
51054000	Coarse animal hair, carded or combed		A
5106	Yarn of carded wool, not put up for retail sale.		
510610	Containing 85 % or more by weight of wool		
51061010	Shoddy woollen yarn		A
51061020	Munga woollen yarn		A
51061090	Other		A
510620	Containing less than 85 % by weight of wool		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
51062010	Shoddy woollen yarn		A
51062020	Munga woollen yarn		A
51062090	Other		A
5107	Yarn of combed wool, not put up for retail sale.		
510710	Containing 85 % or more by weight of wool		
51071010	Worsted hosiery yarn		A
51071020	Worsted knitted yarn		A
51071030	Worsted weaving yarn		A
51071040	Woollen carpet yarn		A
51071090	Other		A
510720	Containing less than 85 % by weight of wool		
51072010	Worsted hosiery yarn		A
51072020	Worsted knitted yarn		A
51072030	Worsted weaving yarn		A
51072040	Woollen carpet yarn		A
51072090	Other		A
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.		
510810	Carded		
51081000	Carded		A
510820	Combed		
51082000	Combed		A
5109	Yarn of wool or of fine animal hair, put up for retail sale.		
510910	Containing 85 % or more by weight of wool or of fine animal hair		
51091010	Hoisery wool		A
51091090	Other		A
510990	Other		
51099000	Other		A
5110	Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale.		
511000	Yarn of coarse animal hair or of horse hair (including gimped horsehair yarn), whether or not put up for retail sale		
51100010	Put up for retail sale		A
51100020	Other		A
5111	Woven fabrics of carded wool or of carded fine animal hair.		
	Containing 85% or more by weight of wool or of fine animal hair:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
511111	Of a weight not exceeding 300 g/m²		
51111110	Unbleached		A
51111120	Bleached		A
51111130	Dyed		A
51111140	Printed		A
51111190	Other		A
511119	Other		
51111910	Unbleached		A
51111920	Bleached		A
51111930	Dyed		A
51111940	Printed		A
51111990	Other		A
511120	Other, mixed mainly or solely with man-made filaments		
51112010	Unbleached		A
51112020	Bleached		A
51112030	Dyed		A
51112040	Printed		A
51112090	Other		A
511130	Other, mixed mainly or solely with man-made staple fibres		
51113010	Unbleached		A
51113020	Bleached		A
51113030	Dyed		A
51113040	Printed		A
51113090	Other		A
511190	Other		
51119010	Unbleached		A
51119020	Bleached		A
51119030	Dyed		A
51119040	Printed		A
51119090	Other		A
5112	Woven fabrics of combed wool or of combed fine animal hair.		
	Containing 85% or more by weight of wool of fine animal hair:		
511211	Of a weight not exceeding 200 g/m²		
51121110	Unbleached		A
51121120	Bleached		A
51121130	Dyed		A
51121140	Printed		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
51121190	Other		A
511219	Other		
51121910	Unbleached		A
51121920	Bleached		A
51121930	Dyed		A
51121940	Printed		A
51121990	Other		A
511220	Other, mixed mainly or solely with man-made filaments		
51122010	Unbleached		A
51122020	Bleached		A
51122030	Dyed		A
51122040	Printed		A
51122090	Other		A
511230	Other, mixed mainly or solely with man-made staple fibres		
51123010	Unbleached		A
51123020	Bleached		A
51123030	Dyed		A
51123040	Printed		A
51123090	Other		A
511290	Other		
51129010	Unbleached		A
51129020	Bleached		A
51129030	Dyed		A
51129040	Printed		A
51129090	Other		A
5113	Woven fabrics of coarse animal hair or of horsehair.		
511300	Woven fabrics of coarse animal hair or of horsehair		
51130010	Unbleached		A
51130020	Bleached		A
51130030	Dyed		A
51130040	Printed		A
51130090	Other		A
5201	Cotton, not carded or combed.		
520100	Cotton, not carded or combed		
	Indian cotton:		
52010011	Bengal deshi		A
52010012	Indian cotton of staple lengths 20.5 mm (25/32") and below (e.g. oomras, yellow picking, Assam Comillas)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52010013	Indian cotton of staple length exceeding 20.5 mm (26/32") and but not exceeding 24.5 mm (30/32")		A
52010014	Indian cotton of staple length over 24.5 mm (31/32") to 28 mm		A
52010015	Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm		A
52010019	Indian cotton of all staple length 34.5 mm and above (112/32")		A
52010020	Cotton, other than Indian, of all staple lengths		A
5202	Cotton waste (including yarn waste and garnetted stock).		
520210	Yarn waste (including thread waste)		
52021000	Yarn waste (including thread waste)		A
	Other:		
520291	Garnetted stock		
52029100	Garnetted stock		A
520299	Other		
52029900	Other		A
5203	Cotton, carded or combed.		
52030000	Cotton, carded or combed		A
5204	Cotton sewing thread, whether or not put up for retail sale.		
	Not put up for retail sale:		
520411	Containing 85 % or more by weight of cotton		
52041110	Cotton thread, sewing, containing any synthetic staple fibre		A
52041120	Cotton thread, darning		A
52041130	Embroidery cotton thread		A
52041140	Cotton sewing thread, not containing any synthetic staple fibre		A
52041190	Other		A
520419	Other		
52041900	Other		A
520420	Put up for retail sale		
52042010	Cotton thread, sewing, containing any synthetic staple fibre		A
52042020	Cotton thread, darning		A
52042030	Embroidery cotton thread		A
52042040	Cotton sewing thread, not containing any synthetic staple fibre		A
52042090	Other		A
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.		
	Single yarn, of uncombed fibres:		
520511	Measuring 714.29 decitex or more (not exceeding 14 metric number)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52051110	Grey		A
52051120	Bleached		A
52051130	Dyed		A
52051190	Other		A
520512	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52051210	Grey		A
52051220	Bleached		A
52051230	Dyed		A
52051290	Other		A
520513	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52051310	Grey		A
52051320	Bleached		A
52051330	Dyed		A
52051390	Other		A
520514	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52051410	Grey		A
52051420	Bleached		A
52051430	Dyed		A
52051490	Other		A
520515	Measuring less than 125 decitex (exceeding 80 metric number)		
52051510	Grey		A
52051520	Bleached		A
52051530	Dyed		A
52051590	Other		A
	Single yarn, of uncombed fibres:		
520521	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52052110	Grey		A
52052120	Bleached		A
52052130	Dyed		A
52052190	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
520522	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52052210	Grey		A
52052220	Bleached		A
52052290	Other		A
520523	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52052310	Grey		A
52052320	Bleached		A
52052390	Other		A
520524	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52052410	Grey		A
52052420	Bleached		A
52052490	Other		A
520526	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)		
52052610	Dyed		A
52052620	Bleached		A
52052690	Other		A
520527	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)		
52052710	Dyed		A
52052720	Bleached		A
52052790	Other		A
520528	Measuring less than 83.33 decitex (exceeding 120 metric number)		
52052810	Dyed		A
52052820	Bleached		A
52052890	Other		A
	Multiple (folded) or cabled yarn, of uncombed fibres:		
520531	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52053110	Grey		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52053120	Bleached		A
52053130	Dyed		A
52053190	Other		A
520532	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52053210	Grey		A
52053220	Bleached		A
52053290	Other		A
520533	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52053310	Grey		A
52053320	Bleached		A
52053330	Dyed		A
52053390	Other		A
520534	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52053410	Grey		A
52053420	Bleached		A
52053430	Dyed		A
52053490	Other		A
520535	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52053510	Grey		A
52053590	Other		A
	Multiple(folded)or cabled yarn, of combed fibres:		
520541	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52054110	Grey		A
52054120	Bleached		A
52054130	Dyed		A
52054190	Other		A
520542	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52054210	Grey		A
52054290	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
520543	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52054310	Grey		A
52054320	Bleached		A
52054390	Other		A
520544	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52054410	Grey		A
52054420	Bleached		A
52054490	Other		A
520546	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)		
52054610	Grey		A
52054620	Bleached		A
52054630	Dyed		A
52054690	Other		A
520547	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)		
52054710	Grey		A
52054720	Bleached		A
52054730	Dyed		A
52054790	Other		A
520548	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)		
52054810	Grey		A
52054820	Bleached		A
52054830	Dyed		A
52054890	Other		A
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.		
	Single yarn, of uncombed fibres:		
520611	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
520612	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		A
520613	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		A
520614	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		A
520615	Measuring less than 125 decitex (exceeding 80 metric number)		
52061500	Measuring less than 125 decitex (exceeding 80 metric number) Single yarn, of combed fibres:		A
520621	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)		A
520622	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		A
520623	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
520624	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		A
520625	Measuring less than 125 decitex (exceeding 80 metric number)		
52062500	Measuring less than 125 decitex (exceeding 80 metric number) Multiple (folded) or cabled yarn, of uncombed fibres:		A
520631	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		A
520632	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52063200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		A
520633	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52063300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		A
520634	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52063400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		A
520635	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Multiple (folded) or cabled yarn, of combed fibres:		A
520641	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		A
520642	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52064200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		A
520643	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52064300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		A
520644	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52064400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		A
520645	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		A
5207	Cotton yarn (other than sewing thread) put up for retail sale.		
520710	Containing 85 % or more by weight of cotton		
52071000	Containing 85% or more by weight of cotton		A
520790	Other		
52079000	Other		A
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².		
	Unbleached:		
520811	Plain weave, weighing not more than 100 g/m²		
52081110	Dhoti		A
52081120	Saree		A
52081130	Shirting fabrics		A
52081140	Casement		A
52081190	Other		A
520812	Plain weave, weighing more than 100 g/m²		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52081210	Dhoti		A
52081220	Saree		A
52081230	Shirting fabrics		A
52081240	Casement		A
52081250	Sheeting(takia, leopard fabrics, other than furnishing fabrics)		A
52081260	Voils		A
52081290	Other		A
520813	3-thread or 4-thread twill, including cross twill		
52081310	Shirting fabrics		A
52081320	Dobby fabrics		A
52081390	Other		A
520819	Other fabrics		
52081910	Dedsuti, dosuti fabrics		A
52081990	Other		A
	Bleached:		
520821	Plain weave, weighing not more than 100 g/m²		
52082110	Dhoti		A
52082120	Saree		A
52082130	Casement		A
52082140	Shirting fabrics		A
52082150	Cambrics (including madapollam and jaconet)		A
52082160	Mulls (including limbric and willaya)		A
52082170	Muslin (including lawn, mullmull and organdi)		A
52082180	Voils (excluding leno fabrics)		A
52082190	Other		A
520822	Plain weave, weighing more than 100 g/m²		
52082210	Dhoti		A
52082220	Saree		A
52082230	Shirting fabrics		A
52082240	Casement		A
52082250	Cambrics (including madapollam and jaconet)		A
52082260	Longcloth (including calico)		A
52082270	Sheeting (takia and the like)		A
52082280	Voils(excluding leno fabrics)		A
52082290	Other		A
520823	3-thread or 4-thread twill, including cross twill		
52082310	Shirting fabrics		A
52082320	Parmatta fabrics (including ilesia, pocketing, Italian twill)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52082330	Shirting fabrics		A
52082390	Other		A
520829	Other fabrics		
52082910	Dhoti and saree, zari bordered		A
52082920	Dedsuti, dosuti fabrics, ceretonnos and osamburge		A
52082990	Other		A
	Dyed:		
520831	Plain weave, weighing not more than 100 g/m²		
52083110	Lungi		A
52083120	Saree		A
52083130	Shirting fabrics		A
52083140	Casement		A
52083150	Cambrics (including madapollam and jaconet)		A
52083160	Mull(including limbric and willaya)		A
52083170	Muslin(including lawn mulmul and organdi) of carded or combed yarn		A
52083180	Voils(excluding leno fabrics)		A
52083190	Other		A
520832	Plain weave, weighing more than 100 g/m²		
52083210	Lungi		A
52083220	Saree		A
52083230	Shirting fabrics		A
52083240	Casement		A
52083250	Bedticking, domestic		A
52083260	Cambrics (including madapollam and jaconet), longcloth(including calico) and voils(excluding leno fabrics)		A
52083270	Coating (including suiting)		A
52083280	Furnishing fabrics(excluding pile and chenille fabrics)		A
52083290	Other		A
520833	3-thread or 4-thread twill, including cross twill		
52083310	Shirting fabrics		A
52083320	Coating (including suiting)		A
52083330	Shirting (including mazri)		A
52083390	Other		A
520839	Other fabrics		
52083910	Zari bordered sarees		A
52083990	Other		A
	Of yarns of different colours:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
520841	Plain weave, weighing not more than 100 g/m²		
52084110	Bleeding Madras		A
52084120	Saree		A
52084130	Shirting fabrics		A
52084140	Bed ticking, domestic		A
52084150	Furnishing fabrics (excluding pile and chenille fabrics)		A
52084190	Other		A
520842	Plain weave, weighing more than 100 g/m²		
52084210	Bleeding Madras		A
52084220	Saree		A
52084230	Shirting fabrics		A
52084240	Casement		A
52084250	Bed ticking, domestic		A
52084260	Furnishing fabrics, other than pile and chenille fabrics		A
52084290	Other		A
520843	3-thread or 4-thread twill, including cross twill		
52084310	Bleeding Madras		A
52084320	Shirting fabrics		A
52084330	Bedticking, damask		A
52084340	Flannelette		A
52084390	Other		A
520849	Other fabrics		
52084910	Zari bordered sarees		A
52084920	Real Madras handkerchiefs		A
52084990	Other		A
	Printed:		
520851	Plain weave, weighing not more than 100 g/m²		
52085110	Lungi		A
52085120	Saree		A
52085130	Shirting fabrics		A
52085140	Casement		A
52085150	Cambrics (including madapollam and jaconet)		A
52085160	Mull (including limbric and willaya)		A
52085170	Muslin (including lawn mulmul and organdi) of carded or combed yarn		A
52085180	Voils (excluding leno fabrics)		A
52085190	Other		A
520852	Plain weave, weighing more than 100 g/m²		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52085210	Lungi		A
52085220	Saree		A
52085230	Shirting fabrics		A
52085240	Casement		A
52085250	Cambrics (including madapollam and jaconet)		A
52085260	Mull (including limbric and willaya)		A
52085270	Muslin (including lawn mulmul and organdi) of carded or combed yarn		A
52085280	Voils (excluding leno fabrics)		A
52085290	Other		A
520859	Other fabrics		
52085910	Zari bordered sarees		A
52085990	Other		A
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².		
	Unbleached:		
520911	Plain weave		
	Handloom:		
52091111	Dhoti		A
52091112	Saree		A
52091113	Casement		A
52091114	Sheeting (takia, leopard cloth and other than furnishing)		A
52091119	Other		A
52091190	Other		A
520912	3-thread or 4-thread twill, including cross twill		
52091210	Saree		A
52091220	Shirting fabrics		A
52091230	Furnishing fabrics (excluding pile and chenille fabrics)		A
52091240	Seersucker		A
52091250	Canvas, including duck – carded or combed yarn		A
52091260	Flannelette		A
52091270	Shetting (takia, leopard cloth)		A
52091290	Other		A
520919	Other fabrics		
52091900	Other fabrics		A
	Bleached:		
520921	Plain weave		
52092110	Saree		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52092120	Shirting fabrics		A
52092130	Furnishing fabrics (excluding pile and chenille fabrics)		A
52092140	Seersucker		A
52092150	Canvas (including duck) of carded or combed yarn		A
52092160	Dhoti		A
52092170	Flannellete		A
52092180	Sheeting (takia, leopardcloth)		A
52092190	Other		A
520922	3-thread or 4-thread twill, including cross twill		
52092210	Shirting fabrics		A
52092220	Furnishing fabrics (excluding pile and chenille fabrics)		A
52092230	Drill		A
52092290	Other		A
520929	Other fabrics		
52092910	Dhoti and saree, zari bordered		A
52092920	Dedsuti, dosuti fabrics, ceretomes and osamburge		A
52092990	Other		A
	Dyed:		
520931	Plain weave		
52093110	Lungi		A
52093120	Saree		A
52093130	Shirting fabrics		A
52093140	Furnishing fabrics (excluding pile and chenille fabrics)		A
52093150	Seersucker		A
52093160	Bedticking, domestic(other than hand dyed)		A
52093170	Canvas (including duck), of carded or combed yarn		A
52093180	Flannellete		A
52093190	Other		A
520932	3-thread or 4-thread twill, including cross twill		
52093210	Shirting fabrics		A
52093220	Furnishing fabrics (excluding pile and chenille fabrics)		A
52093230	Drill		A
52093290	Other		A
520939	Other fabrics		
52093910	Zari bordered sarees		A
52093990	Other		A
	Of yarns of different colours:		
520941	Plain weave		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52094110	Bleeding Madras		A
52094120	Saree		A
52094130	Shirting fabrics		A
52094140	Furnishing fabrics (excluding pile and chenille fabrics)		A
52094150	Seersucker		A
52094160	Bedticking, domestic(other than hand dyed)		A
52094170	Flannelette		A
52094190	Other		A
520942	Denim		
52094200	Denim		A
520943	Other fabrics of 3-thread or 4-thread twill, including cross twill		
52094310	Bleeding Madras		A
52094320	Shirting fabrics		A
52094330	Furnishing fabrics (excluding pile and chenille fabrics)		A
52094340	Coating (including suiting)		A
52094390	Other		A
520949	Other fabrics		
52094910	Zari bordered sari		A
52094990	Other		A
	Printed:		
520951	Plain weave		
52095110	Lungi		A
52095120	Saree		A
52095130	Shirting fabrics		A
52095140	Furnishing fabrics (excluding pile and chenille fabrics)		A
52095150	Seersucker		A
52095160	Bedticking, domestic		A
52095170	Flannelette		A
52095190	Other		A
520952	3-thread or 4-thread twill, including cross twill		
52095210	Shirting fabrics		A
52095220	Furnishing fabrics (excluding pile and chenille fabrics)		A
52095290	Other		A
520959	Other fabrics		
52095910	Zari bordered saree		A
52095990	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².		
	Unbleached:		
521011	Plain weave		
52101110	Shirting fabrics		A
52101120	Saree		A
52101190	Other		A
521019	Other fabrics		
52101900	Other fabrics		A
	Bleached:		
521021	Plain weave		
52102110	Shirting fabrics		A
52102120	Poplin and broad fabrics		A
52102130	Saree		A
52102140	Shirting (including mazri)		A
52102150	Voile		A
52102190	Other		A
	Other:		
521029	Other fabrics		
52102910	Dhoti and saree, zari bordered		A
52102920	Dedsuti, Dosuti, ceretonnnes and osamburge		A
52102990	Other		A
	Dyed:		
521031	Plain weave		
52103110	Shirting fabrics		A
52103120	Coating (including suitings)		A
52103130	Furnishing fabrics (excluding pile and chenille fabrics)		A
52103140	Poplin and broad fabrics		A
52103150	Saree		A
52103160	Voils		A
52103190	Other		A
521032	3-thread or 4-thread twill, including cross twill		
52103210	Crepe fabrics including crepe checks		A
52103220	Shirting fabrics		A
52103230	Bedticking, damask		A
52103290	Other		A
521039	Other fabrics		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52103910	Zari bordered sarees		A
52103990	Other		A
	Of yarn of different colours:		
521041	Plain weave		
52104110	Bleeding Madras		A
52104120	Crepe fabrics (excluding crepe checks)		A
52104130	Shirting fabrics		A
52104140	Suitings		A
52104150	Poplin and broad fabrics		A
52104160	Saree		A
52104170	Voils		A
52104190	Other		A
521049	Other fabrics		
52104910	Zari bordered saree		A
52104990	Other		A
	Printed:		
521051	Plain weave		
52105110	Shirting fabrics		A
52105120	Casement		A
52105130	Saree		A
52105140	Poplin and broad fabrics		A
52105150	Voils		A
52105190	Other		A
521059	Other fabrics		
52105910	Zari bordered saree		A
52105990	Other		A
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².		
	Unbleached:		
521111	Plain weave		
52111110	Shirting fabrics		A
52111120	Saree		A
52111190	Other		A
521112	3-thread or 4-thread twill, including cross twill		
52111210	Shirting fabrics		A
52111220	Twill, not elsewhere specified (including gaberdine)		A
52111230	Damask		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52111290	Other		A
521119	Other fabrics		
52111900	Other fabrics		A
521120	Bleached		
52112010	Shirting fabrics		A
52112020	Canvas(including duck) of carded or combed yarn		A
52112030	Flannelette		A
52112040	Saree		A
52112050	Crepe fabrics including crepe checks		A
52112060	Twill fabrics		A
	Other:		
52112091	Zari bordered sari		A
52112092	Dedsuti, dosuti, ceretonnnes and osamburge		A
52112099	Other		A
	Dyed:		
521131	Plain weave		
52113110	Shirting fabrics		A
52113120	Canvas(including duck) of carded or combed yarn		A
52113130	Coating (including suitings)		A
52113140	Flannelette		A
52113150	Saree		A
52113190	Other		A
521132	3-thread or 4-thread twill, including cross twill		
52113210	Crepe fabrics including crepe checks		A
52113220	Shirting fabrics		A
52113230	Twill, not elsewhere specified (including gaberdine)		A
52113240	Trousers or pant fabrics (excluding jeans and crepe)		A
52113290	Other		A
521139	Other fabrics		
52113910	Zari bordered sarees		A
52113990	Other		A
	Of yarn of different colours:		
521141	Plain weave		
52114110	Bleeding Madras		A
52114120	Check shirting (excluding crepe checks)		A
52114130	Shirting		A
52114140	Suitings		A
52114150	Flannelette		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52114160	Saree		A
52114170	Parachute fabrics		A
52114190	Other		A
521142	Denim		
52114200	Denim		A
521143	Other fabrics of 3-thread or 4-thread twill, including cross twill		
52114310	Bleeding Madras		A
52114320	Crepe fabrics		A
52114330	Shirting fabrics		A
52114340	Suitings		A
52114390	Other		A
521149	Other fabrics		
52114910	Zari bordered sarees		A
52114990	Other		A
	Printed:		
521151	Plain weave		
52115110	Shirting fabrics		A
52115120	Furnishing fabrics (excluding pile and chenille fabrics)		A
52115130	Flannelette		A
52115140	Long cloth (chintz)		A
52115150	Saree		A
52115190	Other		A
521152	3-thread or 4-thread twill, including cross twill		
52115210	Crepe fabrics including crepe checks		A
52115220	Shirting fabrics		A
52115230	Twill, not elsewhere specified (including gaberdine)		A
52115290	Other		A
521159	Other fabrics		
52115910	Zari bordered saree		A
52115990	Other		A
5212	Other woven fabrics of cotton.		
	Weighing not more than 200 g/m ² :		
521211	Unbleached		
52121100	Unbleached		A
521212	Bleached		
52121200	Bleached		A
521213	Dyed		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
52121300	Dyed		A
521214	Of yarns of different colours		
52121400	Of yarns of different colours		A
521215	Printed		
52121500	Printed		A
	Weighing more than 200 g/m ² :		
521221	Unbleached		
52122100	Unbleached		A
521222	Bleached		
52122200	Bleached		A
521223	Dyed		
52122300	Dyed		A
521224	Of yarns of different colours		
52122400	Of yarns of different colours		A
521225	Printed		
52122500	Printed		A
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
530110	Flax, raw or retted		
53011000	Flax, raw or retted		A
	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
530121	Broken or scutched		
53012100	Broken or scutched		A
530129	Other		
53012900	Other		A
530130	Flax tow and waste		
53013000	Flax tow and waste		A
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
530210	True hemp, raw or retted		
53021000	Ture hemp, raw or retted		A
530290	Other		
53029000	Other		A
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
530310	Jute and other textile bast fibres, raw or retted		
53031010	Jute,raw or retted		A
53031090	Other		A
530390	Other		
53039010	Jute cutting		A
53039090	Other		A
5305	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).		
530500	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		
53050010	Coir bristles fibre		A
53050020	Coir mattress fibre		A
53050030	Curled or machine twisted coir fibre		A
53050040	Coir pith		A
53050050	Of Abaca		A
53050090	Of others		A
5306	Flax yarn.		
530610	Single		
53061010	Put up for retail sale		A
53061090	Other		A
530620	Multiple (folded) or cabled		
53062010	Put up for retail sale		A
53062090	Other		A
5307	Yarn of jute or of other textile bast fibres of heading 53.03.		
530710	Single		
53071010	Of jute		A
53071090	Other		A
530720	Multiple (folded) or cabled		
53072000	Multiple (folded) or cabled		A
5308	Yarn of other vegetable textile fibres; paper yarn.		
530810	Coir yarn		
53081010	Baled		A
53081090	Other		A
530820	True hemp yarn		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
53082000	True hemp yarn		A
530890	Other		
53089010	Ramie yarn		A
53089090	Other		A
5309	Woven fabrics of flax.		
	Containing 85 % or more by weight of flax:		
530911	Unbleached or bleached		
53091110	Unbleached		A
53091120	Bleached		A
530919	Other		
53091910	Dyed		A
53091920	Printed		A
53091990	Other		A
	Containing less than 85 % by weight of flax:		
530921	Unbleached or bleached		
53092110	Unbleached		A
53092120	Bleached		A
530929	Other		
53092910	Dyed		A
53092920	Printed		A
53092990	Other		A
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03.		
531010	Unbleached		
	Containing 100% by weight of jute:		
53101011	Carpet backing fabrics		A
53101012	Sacking fabrics		A
53101013	Hessian fabrics		A
53101014	Jute canvas		A
53101019	Other		A
	Other:		
53101091	Woven blended fabrics containing more than 50% by weight of jute		A
53101092	Stranded woven fabrics of jute containing 50% or more by weight of jute		A
53101093	Jute swim fabrics		A
53101099	Other		A
531090	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
53109010	Bleached		A
53109020	Decorative Fabrics		A
	Other:		
53109091	Bleached		A
53109092	Dyed		A
53109093	Printed		A
53109099	Other		A
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.		
531100	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
	Of other vegetable textile fibres:		
53110011	Unbleached		A
53110012	Bleached		A
53110013	Dyed		A
53110014	Printed		A
53110019	Other		A
	Of paper yarn:		
53110021	Unbleached		A
53110022	Bleached		A
53110023	Dyed		A
53110024	Printed		A
53110029	Other		A
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.		
540110	Of synthetic filaments		
54011000	Of synthetic filaments	10	B10
540120	Of artificial filaments		
54012000	Of artificial filaments	10	B10
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.		
	High tenacity yarn of nylon or other polyamides:		
540211	Of aramids		
54021110	Of aramids	10	B10
540219	Other		
54021910	Nylon tyre yarn	10	B10
54021990	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
540220	High tenacity yarn of polyesters		
54022010	Of terylene dacron	10	B10
54022090	Other Textured yarn:	10	B10
540231	Of nylon or other polyamides, measuring per single yarn not more than 50 tex		
54023100	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10	B10
540232	Of nylon or other polyamides, measuring per single yarn more than 50 tex		
54023200	Of nylon or other polyamides, measuring per single yarn more than 50 tex	10	B10
540233	Of polyesters		
54023300	Of polyesters	10	B10
540234	Of polypropylene		
54023400	Of Polypropylene	10	B10
540239	Other		
54023910	Polypropylene filament yarn	10	B10
54023920	Acrylic filament yarn	10	B10
54023990	Other Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	10	B10
540244	Elastomeric		
54024400	Elastomeric	10	B10
540245	Other, of nylon or other polyamides		
54024500	Other, of nylon or other polyamides	10	B10
540246	Other, of polyesters, partially oriented		
54024600	Other, of polyesters, partially oriented	10	B10
540247	Other, of polyesters		
54024700	Other, of polyesters	10	B10
540248	Other, of polypropylene		
54024800	Other, of polypropylene	10	B10
540249	Other		
54024900	Other Other yarn, single, with a twist exceeding 50 turns per metre:	10	B10
540251	Of nylon or other polyamides		
54025100	Of nylon or other polyamides	10	B10
540252	Of polyesters		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54025200	Of polyesters	10	B10
540259	Other		
54025910	Polypropylene filament yarn	10	B10
54025990	Other	10	B10
	Other yarn, multiple (folded) or cabled:		
540261	Of nylon or other polyamides		
54026100	Of nylon or other polyamides	10	B10
540262	Of polyesters		
54026200	Of polyesters	10	B10
540269	Other		
54026910	Polyvinyl acetate filament yarn	10	B10
54026920	Polyvinyl chloride filament yarn	10	B10
54026930	Polypropylene filament yarn	10	B10
54026940	Acrylic filament yarn	10	B10
54026950	Polytetrafluoroethylene yarn	10	B10
54026990	Other	10	B10
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.		
540310	High tenacity yarn of viscose rayon		
54031010	Viscose rayon tyre yarn – 1,233 decitex		A
54031020	Viscose rayon tyre yarn – 1,833 decitex		A
54031090	Other		A
	Other yarn, single:		
540331	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre		
54033100	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter		A
540332	Of viscose rayon, with a twist exceeding 120 turns per metre		
54033200	Of viscose rayon, with a twist exceeding 120 turns per meter		A
540333	Of cellulose acetate		
54033300	Of cellulose acetate		A
540339	Other		
54033910	Cuprammonium rayon		A
54033990	Other		A
	Other yarn, multiple (folded) or cabled:		
540341	Of viscose rayon		
54034110	Up to 67 decitex		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54034120	Of 83 decitex		A
54034130	Of 111 decitex, bright		A
54034140	Of 111 decitex, dull		A
54034150	Of 133 decitex, bright		A
54034160	Of 133 decitex, dull		A
54034170	Of 167 decitex, bright		A
54034180	Of 167 decitex, dull		A
54034190	Other		A
540342	Of cellulose acetate		
54034210	Acetate rayon filament yarn, 83 decitex		A
54034220	Acetate rayon filament yarn, 111 decitex		A
54034230	Acetate rayon filament yarn, 133 decitex		A
54034240	Acetate rayon filament yarn, 167 decitex		A
54034250	Acetate rayon filament yarn, 333 decitex		A
54034290	other		A
540349	Other		
	Cuprammonium filament yarn:		
54034911	Of 33 decitex		A
54034912	Of 44 decitex		A
54034913	Of 67 decitex		A
54034914	Of 83 decitex		A
54034915	Of 89 decitex		A
54034919	Other		A
54034990	Other		A
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.		
	Monofilament:		
540411	Elastomeric		
54041100	Elastomeric	10	B10
540412	Other, of polypropylene		
54041200	Other, of Polypropylene	10	B10
540419	Other		
54041910	Catgut imitation of synthetic yarn,non-sterile	10	B10
54041920	Strip and the like of synthetic fibre material	10	B10
54041990	Other	10	B10
540490	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54049010	Catgut imitation of synthetic yarn, non-sterile	10	B10
54049020	Strip and the like of synthetic fibre materials	10	B10
54049090	Other	10	B10
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.		
54050000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm		A
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.		
54060010	Synthetic filament yarn	10	B10
54060020	Artificial filament yarn		A
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.		
540710	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters		
	Unbleached:		
54071011	Parachute fabrics		A
54071012	Tent fabrics		A
54071013	Nylon furnishing fabrics		A
54071014	Umbrella cloth panel fabrics		A
54071015	Other nylon and polyamide fabrics (filament)		A
54071016	Polyester suitings		A
54071019	Other polyester fabrics		A
	Bleached:		
54071021	Parachute fabrics		A
54071022	Tent fabrics		A
54071023	Nylon furnishing fabrics		A
54071024	Umbrella cloth panel fabrics		A
54071025	Other nylon and polyamide fabrics of filament yarn		A
54071026	Polyester suitings		A
54071029	Other		A
	Dyed:		
54071031	Parachute fabrics		A
54071032	Tent fabrics		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54071033	Nylon furnishing fabrics		A
54071034	Umbrella cloth panel fabrics		A
54071035	Other nylon and polyamide fabrics (filament)		A
54071036	Polyester suitings		A
54071039	Other		A
	Printed:		
54071041	Parachute fabrics		A
54071042	Tent fabrics		A
54071043	Nylon furnishing fabrics		A
54071044	Umbrella cloth panel fabrics		A
54071045	Other nylon and polyamide fabrics (filament)		A
54071046	Polyester suitings		A
54071049	Other		A
	Other:		
54071091	Parachute fabrics		A
54071092	Tent fabrics		A
54071093	Nylon furnishing fabrics		A
54071094	Umbrella cloth panel fabrics		A
54071095	Other nylon and polyamide fabrics of filament yarn		A
54071096	Polyester suitings		A
54071099	Other		A
540720	Woven fabrics obtained from strip or the like		
54072010	Unbleached		A
54072020	Bleached		A
54072030	Dyed		A
54072040	Printed		A
54072090	Other		A
540730	Fabrics specified in Note 9 to Section XI		
54073010	Unbleached		A
54073020	Bleached		A
54073030	Dyed		A
54073040	Printed		A
54073090	Other		A
	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:		
540741	Unbleached or bleached		
	Unbleached:		
54074111	Nylon brasso		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54074112	Nylon georgette		A
54074113	Nylon tafetta		A
54074114	Nylon sarees		A
54074119	Other		A
	Bleached:		
54074121	Nylon brasso		A
54074122	Nylon georgette		A
54074123	Nylon tafetta		A
54074124	Nylon sarees		A
54074129	Other		A
540742	Dyed		
54074210	Nylon brasso		A
54074220	Nylon georgette		A
54074230	Nylon tafetta		A
54074240	Nylon sarees		A
54074290	Other		A
540743	Of yarns of different colours		
54074300	Of yarns of different colours		A
540744	Printed		
54074410	Nylon brasso		A
54074420	Nylon georgette		A
54074430	Nylon tafetta		A
54074440	Nylon sarees		A
54074490	Other		A
	Other woven fabrics,containing 85 % or more by weight of textured polyester filaments:		
540751	Unbleached or bleached		
	Unbleached:		
54075111	Polyester shirtings		A
54075119	Other		A
	Bleached:		
54075121	Polyester shirtings		A
54075129	Other		A
540752	Dyed		
54075210	Polyester shirtings		A
54075220	Polyester suitings		A
54075230	Terylene and dacron sarees		A
54075240	Polyester sarees		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54075290	Other		A
540753	Of yarns of different colours		
54075300	Of yarns of different colours		A
540754	Printed		
54075410	Terylene and dacron sarees		A
54075420	Polyester shirtings		A
54075430	Polyester sarees		A
54075490	Other		A
	Other woven fabrics, containing 85 % or more by weight of polyester filaments:		
540761	Containing 85 % or more by weight of non-textured polyester filaments		
54076110	Polyester shirtings		A
54076120	Polyester suitings		A
54076190	Other		A
540769	Other		
54076900	Other		A
	Other woven fabrics, containing 85 % or more by weight of synthetic filaments:		
540771	Unbleached or bleached		
54077110	Unbleached		A
54077120	Bleached		A
540772	Dyed		
54077200	Dyed		A
540773	Of yarns of different colours		
54077300	Of yarns of different colours		A
540774	Printed		
54077400	Printed		A
	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:		
540781	Unbleached or bleached		
	Unbleached:		
54078111	Nylon georgette		A
54078112	Nylon sarees		A
54078113	Polyester shirtings		A
54078114	Polyester suitings		A
54078115	Terylene and dacron sarees		A
54078116	Polyester dhoti		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
54078119	Other		A
	Bleached:		
54078121	Nylon georgette		A
54078122	Nylon sarees		A
54078123	Polyester shirtings		A
54078124	Polyester suitings		A
54078125	Terylene and dacron sarees		A
54078126	Polyester dhoti		A
54078129	Other		A
540782	Dyed		
54078210	Nylon georgette		A
54078220	Nylon sarees		A
54078230	Polyester shirtings		A
54078240	Polyester suitings		A
54078250	Terylene and dacron sarees		A
54078260	Lungies		A
54078290	Other		A
540783	Of yarns of different colours		
54078300	Of yarns of different colours		A
540784	Printed		
54078410	Nylon georgette		A
54078420	Nylon sarees		A
54078430	Polyester shirtings		A
54078440	Polyester suitings		A
54078450	Terylene and dacron sarees		A
54078460	Lungies		A
54078470	Polyester sarees		A
54078490	Other		A
	Other woven fabrics:		
540791	Unbleached or bleached		
54079110	Unbleached		A
54079120	Bleached		A
540792	Dyed		
54079200	Dyed		A
540793	Of yarns of different colours		
54079300	Of yarns of different colours		A
540794	Printed		
54079400	Printed		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.		
540810	Woven fabrics obtained from high tenacity yarn of viscose rayon		
54081000	Woven fabrics obtained from high tenacity yarn of viscose rayon		A
	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:		
540821	Unbleached or bleached		
54082110	Unbleached		A
54082120	Bleached		A
540822	Dyed		
	Fabrics of rayon:		
54082211	Rayon crepe fabrics		A
54082212	Rayon jacquards		A
54082213	Rayon brocades		A
54082214	Rayon georgette		A
54082215	Rayon tafetta		A
54082216	Rayon suitings		A
54082217	Rayon shirtings		A
54082218	Rayon sarees		A
54082219	Other		A
54082220	Fabrics of continuous filament, other than rayon		A
54082290	Other than rayon		A
540823	Of yarns of different colours than rayon		
54082300	Of yarns of different colours than rayon		A
540824	Printed		
	Of rayon:		
54082411	Rayon crepe fabrics		A
54082412	Rayon jacquards		A
54082413	Rayon brocades		A
54082414	Rayon georgette		A
54082415	Rayon tafetta		A
54082416	Rayon suitings		A
54082417	Rayon shirtings		A
54082418	Rayon sarees		A
54082419	Other		A
54082490	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other woven fabrics:		
540831	Unbleached or bleached		
54083110	Unbleached		A
54083120	Bleached		A
540832	Dyed		
	Fabrics of rayon:		
54083211	Rayon brocades		A
54083212	Rayon georgette		A
54083213	Rayon tafetta		A
54083214	Rayon suitings		A
54083215	Rayon shirtings		A
54083219	Other		A
54083290	Other		A
540833	Of yarns of different colours		
54083300	Of yarns of different colours		A
540834	Printed		
	Fabric of rayon:		
54083411	Rayon crepe fabrics		A
54083412	Rayon jacquards		A
54083413	Rayon brocades		A
54083414	Rayon georgette		A
54083415	Rayon tafetta		A
54083416	Rayon suitings		A
54083417	Rayon shirtings		A
54083418	Rayon sarees		A
54083419	other		A
54083420	Fabrics of continuous filament, other than rayon		A
54083490	other		A
5501	Synthetic filament tow.		
550110	Of nylon or other polyamides		
55011000	Of nylon or other polyamides	10	B10
550120	Of polyesters		
55012000	Of polyesters	10	B10
550130	Acrylic or modacrylic		
55013000	Acrylic or modacrylic	10	B10
550140	Of polypropylene		
55014000	Of polypropylene	10	B10
550190	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55019010	Of polypropylene	10	B10
55019090	Other	10	B10
5502	Artificial filament tow.		
55020010	Acetate rayon tow		A
55020020	Viscose rayon tow		A
55020090	Other		A
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.		
	Of nylon or other polyamides:		
550311	Of aramids		
55031100	Of aramids	10	B10
550319	Other		
55031900	Other	10	B10
550320	Of polyesters		
55032000	Of polyesters	10	B10
550330	Acrylic or modacrylic		
55033000	Acrylic or modacrylic	10	B10
550340	Of polypropylene		
55034000	Of polypropylene	10	B10
550390	Other		
55039010	Polyvinyl staple fibre	10	B10
55039020	Polyvinyl chloride staple fibre	10	B10
55039090	Other	10	B10
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
550410	Of viscose rayon		
55041000	Of viscose rayon		A
550490	Other		
55049010	Acetate rayon staple fibre		A
55049020	Polynosic staple fibre		A
55049030	High wet modulus staple fibre		A
55049090	Other		A
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.		
550510	Of synthetic fibres		
55051010	Of acrylic		A
55051090	Other		A
550520	Of artificial fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55052000	Of artificial fibres		A
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.		
550610	Of nylon or other polyamides		
55061000	Of nylon or other polyamides		A
550620	Of polyesters		
55062000	Of polyesters		A
550630	Acrylic or modacrylic		
55063000	Acrylic or modacrylic		A
550690	Other		
55069010	Polypropylene tops		A
55069090	Other		A
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.		
55070010	Acetate rayon tops		A
55070020	Viscose tops		A
55070030	Polynosic tops		A
55070040	High wet modulus tops		A
55070090	Other		A
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
550810	Of synthetic staple fibres		
55081000	Of synthetic staple fibres	10	B10
550820	Of artificial staple fibres		
55082000	Of artificial staple fibres		A
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
	Containing 85 % or more by weight of staple fibres of nylon or other polyamides:		
550911	Single yarn		
55091100	Single yarn		A
550912	Multiple (folded) or cabled yarn		
55091200	Multiple (folded) or cabled yarn		A
	Containing 85 % or more by weight of polyester staple fibres:		
550921	Single yarn		
55092100	Single yarn		A
550922	Multiple (folded) or cabled yarn		
55092200	Multiple (folded) or cabled yarn		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
550931	Single yarn		
55093100	Single yarn		A
550932	Multiple (folded) or cabled yarn		
55093200	Multiple (folded) or cabled yarn		A
	Other yarn,containing 85 % or more by weight of synthetic staple fibres:		
550941	Single yarn		
55094110	Polypropylene spun yarn		A
55094120	Polyvinyl acetate spun yarn		A
55094130	Polyvinyl chloride spun yarn		A
55094190	Other		A
550942	Multiple (folded) or cabled yarn		
55094210	Polypropylene spun yarn		A
55094220	Polyvinyl acetate (PVA) spun yarn		A
55094230	Polyvinyl Chloride (PVC) spun yarn		A
55094290	Other		A
	Other yarn, of polyester staple fibres:		
550951	Mixed mainly or solely with artificial staple fibres		
55095100	Mixed mainly or solely with artificial staple fibres		A
550952	Mixed mainly or solely with wool or fine animal hair		
55095200	Mixed mainly or solely with wool or fine animal hair		A
550953	Mixed mainly or solely with cotton		
55095300	Mixed mainly or solely with cotton		A
550959	Other		
55095900	Other		A
	Other yarn, of acrylic or modacrylic staple fibres:		
550961	Mixed mainly or solely with wool or fine animal hair		
55096100	Mixed mainly or solely with wool or fine animal hair		A
550962	Mixed mainly or solely with cotton		
55096200	Mixed mainly or solely with cotton		A
550969	Other		
55096900	Other		A
	Other yarn:		
550991	Mixed mainly or solely with wool or fine animal hair		
55099100	Mixed mainly or solely with wool or fine animal hair		A
550992	Mixed mainly or solely with cotton		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55099200	Mixed mainly or solely with cotton		A
550999	Other		
55099900	Other		A
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		
	Containing 85 % or more by weight of artificial staple fibres:		
551011	Single yarn		
55101110	Viscose rayon spun yarn		A
55101120	Acetate rayon spun yarn		A
55101190	Other		A
551012	Multiple (folded) or cabled yarn		
55101210	Viscose rayon spun yarn		A
55101220	Acetate rayon spun yarn		A
55101290	Other		A
551020	Other yarn, mixed mainly or solely with wool or fine animal hair		
55102010	Viscose rayon spun yarn		A
55102020	Acetate rayon spun yarn		A
55102090	Other		A
551030	Other yarn, mixed mainly or solely with cotton		
55103010	Viscose rayon spun yarn		A
55103020	Acetate rayon spun yarn		A
55103090	Other		A
551090	Other yarn		
55109010	Viscose rayon spun yarn		A
55109020	Acetate rayon spun yarn		A
55109090	Other		A
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
551110	Of synthetic staple fibres, containing 85 % or more by weight of such fibres		
55111000	Of synthetic staple fibres, containing 85% or more by weight of such fibres		A
551120	Of synthetic staple fibres, containing less than 85 % by weight of such fibres		
55112000	Of synthetic staple fibres, containing less than 85% by weight of such fibres		A
551130	Of artificial staple fibres		
55113010	Containing more than 85% by weight of staple fibre		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55113090	Other		A
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.		
	Containing 85 % or more by weight of polyester staple fibres:		
551211	Unbleached or bleached		
55121110	Unbleached		A
55121120	Bleached		A
551219	Other		
55121910	Dyed		A
55121920	Printed		A
55121990	Other		A
	Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
551221	Unbleached or bleached		
55122110	Unbleached		A
55122120	Bleached		A
551229	Other		
55122910	Dyed		A
55122920	Printed		A
55122990	Other		A
	Other:		
551291	Unbleached or bleached		
55129110	Unbleached		A
55129120	Bleached		A
551299	Other		
55129910	Dyed		A
55129920	Printed		A
55129990	Other		A
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².		
	Unbleached or bleached:		
551311	Of polyester staple fibres, plain weave		
55131110	Unbleached		A
55131120	Bleached		A
551312	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55131210	Unbleached		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55131220	Bleached		A
551313	Other woven fabrics of polyester staple fibres		
55131310	Unbleached		A
55131320	Bleached		A
551319	Other woven fabrics		
55131910	Unbleached		A
55131920	Bleached		A
	Dyed:		
551321	Of polyester staple fibres, plain weave		
55132100	Of polyester staple fibres, plain weave		A
551323	Other woven fabrics of polyester staple fibres		
55132300	Other woven fabrics of polyester staple fibres		A
551329	Other woven fabrics		
55132900	Other woven fabrics		A
	Of yarns of different colours:		
551331	Of polyester staple fibres, plain weave		
55133100	Of polyester staple fibres, plain weave		A
551339	Other woven fabrics		
55133900	Other woven fabrics		A
	Printed:		
551341	Of polyester staple fibres, plain weave		
55134100	Of polyester staple fibres, plain weave		A
551349	Other woven fabrics		
55134900	Other woven fabrics		A
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².		
	Unbleached or bleached:		
551411	Of polyester staple fibres, plain weave		
55141110	Unbleached		A
55141120	Bleached		A
551412	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55141210	Unbleached		A
55141220	Bleached		A
551419	Other woven fabrics		
55141910	Unbleached		A
55141920	Bleached		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Dyed:		
551421	Of polyester staple fibres, plain weave		
55142100	Of polyester staple fibres, plain weave		A
551422	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		A
551423	Other woven fabrics of polyester staple fibres		
55142300	Other woven fabrics of polyester staple fibres		A
551429	Other woven fabrics		
55142900	Other woven fabrics		A
551430	Of yarns of different colours		
55143011	Of polyester staple fibres, plain weave		A
55143012	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		A
55143013	Other woven fabrics of polyester staple fibres		A
55143019	Other woven fabrics		A
	Printed:		
551441	Of polyester staple fibres, plain weave		
55144100	Of polyester staple fibres, plain weave		A
551442	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres		A
551443	Other woven fabrics of polyester staple fibres		
55144300	Other woven fabrics of polyester staple fibres		A
551449	Other woven fabrics		
55144900	Other woven fabrics		A
5515	Other woven fabrics of synthetic staple fibres.		
	Of polyester staple fibres:		
551511	Mixed mainly or solely with viscose rayon staple fibres		
55151110	Unbleached		A
55151120	Bleached		A
55151130	Dyed		A
55151140	Printed		A
55151190	Other		A
551512	Mixed mainly or solely with man-made filaments		
55151210	Unbleached		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55151220	Bleached		A
55151230	Dyed		A
55151240	Printed		A
55151290	Other		A
551513	Mixed mainly or solely with wool or fine animal hair		
55151310	Unbleached		A
55151320	Bleached		A
55151330	Dyed		A
55151340	Printed		A
55151390	Other		A
551519	Other		
55151910	Unbleached		A
55151920	Bleached		A
55151930	Dyed		A
55151940	Printed		A
55151990	Other		A
	Of acrylic or modacrylic staple fibres:		
551521	Mixed mainly or solely with man-made filaments		
55152110	Unbleached		A
55152120	Bleached		A
55152130	Dyed		A
55152140	Printed		A
55152190	Other		A
551522	Mixed mainly or solely with wool or fine animal hair		
55152210	Unbleached		A
55152220	Bleached		A
55152230	Dyed		A
55152240	Printed		A
55152290	Other		A
551529	Other		
55152910	Unbleached		A
55152920	Bleached		A
55152930	Dyed		A
55152940	Printed		A
55152990	Other		A
	Other woven fabrics:		
551591	Mixed mainly or solely with man-made filaments		
55159110	Unbleached		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55159120	Bleached		A
55159130	Dyed		A
55159140	Printed		A
55159190	Other		A
551599	Other		
55159910	Unbleached		A
55159920	Bleached		A
55159930	Dyed		A
55159940	Printed		A
55159990	Other		A
5516	Woven fabrics of artificial staple fibres.		
	Containing 85 % or more by weight of artificial staple fibres:		
551611	Unbleached or bleached		
55161110	Unbleached		A
55161120	Bleached		A
551612	Dyed		
55161200	Dyed		A
551613	Of yarns of different colours		
55161300	Of yarns of different colours		A
551614	Printed		
55161410	Spun rayon printed shantung		A
55161420	Spun rayon printed linen		A
55161490	Other		A
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
551621	Unbleached or bleached		
55162110	Unbleached		A
55162120	Bleached		A
551622	Dyed		
55162200	Dyed		A
551623	Of yarns of different colours		
55162300	Of yarns of different colours		A
551624	Printed		
55162400	Printed		A
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
551631	Unbleached or bleached		
55163110	Unbleached		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
55163120	Bleached		A
551632	Dyed		
55163200	Dyed		A
551633	Of yarns of different colours		
55163300	Of yarns of different colours		A
551634	Printed		
55163400	Printed		A
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:		
551641	Unbleached or bleached		
55164110	Unbleached		A
55164120	Bleached		A
551642	Dyed		
55164200	Dyed		A
551643	Of yarns of different colours		
55164300	Of yarns of different colours		A
551644	Printed		
55164400	Printed		A
	Other:		
551691	Unbleached or bleached		
55169110	Unbleached		A
55169120	Bleached		A
551692	Dyed		
55169200	Dyed		A
551693	Of yarns of different colours		
55169300	Of yarns of different colours		A
551694	Printed		
55169400	Printed		A
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
560110	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding		
56011000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding		A
	Wadding; other articles of wadding:		
560121	Of cotton		
56012110	Absorbent cotton wool		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
56012190	Other		A
560122	Of man-made fibres		
56012200	Of man-made fibres		A
560129	Other		
56012900	Other		A
560130	Textile flock and dust and mill neps		
56013000	Textile flock and dust and mill neps		A
5602	Felt, whether or not impregnated, coated, covered or laminated.		
560210	Needleloom felt and stitch-bonded fibre fabrics		
56021000	Needleloom felt and stitch-bonded fibre fabrics		A
	Other felt, not impregnated, coated, covered or laminated:		
560221	Of wool or fine animal hair		
56022100	Of wool or fine animal hair		A
560229	Of other textile materials		
56022910	For machines other than cotton machinery		A
56022920	Of jute (including blended or union jute), other than for machinery		A
56022990	Other		A
560290	Other		
56029000	Other		A
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.		
	Of man-made filaments:		
560311	Weighing not more than 25 g/m²		
56031100	Weighing not more than 25 g/m ²		A
560312	Weighing more than 25 g/m² but not more than 70 g/m²		
56031200	Weighing more than 25 g/m ² but not more than 70 g/m ²		A
560313	Weighing more than 70 g/m² but not more than 150 g/m²		
56031300	Weighing more than 70 g/m ² but not more than 150 g/m ²		A
560314	Weighing more than 150 g/m²		
56031400	Weighing more than 150 g/m ²		A
	Other:		
560391	Weighing not more than 25 g/m²		
56039100	Weighing not more than 25 g/m ²		A
560392	Weighing more than 25 g/m² but not more than 70 g/m²		
56039200	Weighing more than 25 g/m ² but not more than 70 g/m ²		A
560393	Weighing more than 70 g/m² but not more than 150 g/m²		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
56039300	Weighing more than 70 g/m ² but not more than 150 g/m ²		A
560394	Weighing more than 150 g/m²		
56039400	Weighing more than 150 g/m ²		A
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.		
560410	Rubber thread and cord, textile covered		
56041000	Rubber thread and cord, textile covered		A
560490	Other		
56049000	Other		A
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.		
560500	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal		
56050010	Real zari thread (gold) and silver thread combined with textile thread		A
56050020	Imitation zari thread		A
56050090	Other		A
5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.		
560600	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
56060010	Trimnings, of cotton		A
56060020	Trimnings, of man-made fibres		A
56060030	Trimnings, of zari		A
56060090	Other		A
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
	Of sisal or other textile fibres of the genus Agave:		
560721	Binder or baler twine		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
56072100	Binder or baler twine		A
560729	Other		
56072900	Other		A
	Of polyethylene or polypropylene:		
560741	Binder or baler twine		
56074100	Binder or baler twine		A
560749	Other		
56074900	Other		A
560750	Of other synthetic fibres		
56075010	Nylon fish net twine		A
56075020	Nylon tyre cord		A
56075030	Viscose tyre cord		A
56075040	Nylon rope		A
56075090	Other		A
560790	Other		
56079010	Coir, cordage and ropes, other than of cotton		A
56079020	Cordage, cable ropes and twine, of cotton		A
56079090	Other		A
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
	Of man-made textile materials:		
560811	Made up fishing nets		
56081110	Made up fishing nets of nylon		A
56081190	Other		A
560819	Other		
56081900	Other		A
560890	Other		
56089010	Of cotton		A
56089020	Of jute		A
56089090	Other		A
5609	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
56090010	Products of coir		A
56090020	Articles made up of cotton yarn		A
56090030	Articles made up of jute		A
56090090	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5701	Carpets and other textile floor coverings, knotted, whether or not made up.		
570110	Of wool or fine animal hair		
57011000	Of wool or fine animal hair		A
570190	Of other textile materials		
57019010	Of cotton		A
57019090	Other		A
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.		
570210	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		
57021000	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		A
570220	Floor coverings of coconut fibres (coir)		
57022010	Coir matting, woven		A
57022020	Coir carpets and other rugs		A
57022090	Other		A
	Other, of pile construction, not made up:		
570231	Of wool or fine animal hair		
57023110	Carpets		A
57023120	Druggets		A
57023130	Mats and matting		A
57023140	Carpeting , floor rugs and the like		A
57023190	Other		A
570232	Of man-made textile materials		
57023210	Carpets, carpeting and rugs and the like		A
57023220	Mats and matting		A
57023290	Other		A
570239	Of other textile materials		
57023910	Carpets and other floor coverings other than durries of cotton		A
57023920	Carpets and other floor coverings, of silk		A
	Other, of pile construction, made up:		
570241	Of wool or fine animal hair		
57024110	Carpets		A
57024120	Druggets		A
57024130	Mats and matting		A
57024190	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
570242	Of man-made textile materials		
57024210	Carpets, carpeting and rugs		A
57024220	Mats and mattings		A
57024290	Other		A
570249	Of other textile materials		
57024910	Carpets and other floor coverings other than durries of cotton		A
57024920	Carpets and other floor coverings, of silk		A
57024990	Other		A
570250	Other, not of pile construction, not made up		
	Of man-made textile materials:		
57025021	Carpets, carpeting and rugs		A
57025022	Mats and matting		A
57025029	Other		A
	Of other textile materials:		
57025031	Carpets and other floor coverings, of cotton other than durries		A
57025032	Carpets and other floor coverings, of silk		A
57025033	Place mat and other similar goods		A
57025039	Other		A
	Other, not of pile construction, made up:		
570291	Of wool or fine animal hair		
57029110	Carpets		A
57029120	Druggets		A
57029130	Mats and matting		A
57029190	Other		A
570292	Of man-made textile materials		
57029210	Carpets, carpeting and rugs		A
57029220	Mats and mattings		A
57029290	Other		A
570299	Of other textile materials		
57029910	Carpets and other floor coverings, of cotton other than durries		A
57029920	Carpets and other floor coverings, of silk		A
57029990	Other		A
5703	Carpets and other textile floor coverings, tufted, whether or not made up.		
570310	Of wool or fine animal hair		
57031010	Carpets		A
57031020	Mats and matting		A
57031090	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
570320	Of nylon or other polyamides		
57032010	Carpets, carpeting and rugs		A
57032020	100% polyamide tufted velour, or cut pile loop pile carpet mats with jute, rubber latex or PU foam baking		A
57032090	Other		A
570330	Of other man-made textile materials		
57033010	Carpets, carpeting and rugs		A
57033020	100% polypropylene carpet mats with jute, rubber, latex or PU foam baking		A
57033090	Other		A
570390	Of other textile materials		
57039010	Carpets and other floor coverings, of cotton, other than durries		A
57039090	Other		A
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.		
570410	Tiles, having a maximum surface area of 0.3 m²		
57041000	Tiles, having a maximum surface area of 0.3 m ²		A
570490	Other		
57049010	Cotton		A
57049020	Woollen, other than artware		A
57049090	Other		A
5705	Other carpets and other textile floor coverings, whether or not made up.		
	Carpets:		
57050011	Of silk		A
57050019	Other		A
	Durries:		
57050021	Durries cotton		A
57050022	Durries of man-made fibres		A
57050023	Durries of wool		A
57050029	Other		A
	Of jute:		
57050031	Of blended jute		A
57050032	Of coir jute		A
57050039	Other		A
	Carpets, carpeting, rugs, mats and mattings:		
57050041	Knitted		A
57050049	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
57050090	Other		A
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.		
580110	Of wool or fine animal hair		
58011000	Of wool or fine animal hair		A
	Of cotton:		
580121	Uncut weft pile fabrics		
58012100	Uncut weft pile fabrics		A
580122	Cut corduroy		
58012210	Solely of cotton		A
58012290	Other		A
580123	Other weft pile fabrics		
58012300	Other weft pile fabrics		A
580124	Warp pile fabrics, épinglé (uncut)		
58012400	Warp pile fabrics, épinglé (uncut)		A
580125	Warp pile fabrics, cut		
58012500	Warp pile fabrics, cut		A
580126	Chenille fabrics		
58012600	Chenille fabrics		A
	Of man-made fibres:		
580131	Uncut weft pile fabrics		
58013100	Uncut weft pile fabrics		A
580132	Cut corduroy		
58013200	Cut corduroy		A
580133	Other weft pile fabrics		
58013300	Other weft pile fabrics		A
580134	Warp pile fabrics, épinglé (uncut)		
58013410	Velvet		A
58013490	Other		A
580135	Warp pile fabrics, cut		
58013500	Warp pile fabrics, cut		A
580136	Chenille fabrics		
58013610	Carduroys		A
58013690	Other		A
580190	Of other textile materials		
58019010	Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
58019090	Pile fabrics and chenille fabrics not elsewhere specified or included		A
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.		
	Terry towelling and similar woven terry fabrics, of cotton:		
580211	Unbleached		
58021100	Unbleached		A
580219	Other		
58021910	Bleached		A
58021920	Piece dyed		A
58021930	Yarn dyed		A
58021940	Printed		A
58021990	Other		A
580220	Terry towelling and similar woven terry fabrics, of other textile materials		
58022000	Terry towelling and similar woven terry fabrics, of other textile materials		A
580230	Tufted textile fabrics		
58023000	Tufted textile fabrics		A
5803	Gauze, other than narrow fabrics of heading 58.06.		
	Of cotton:		
58030011	Unbleached		A
58030012	Bleached		A
58030013	Piece dyed		A
58030014	Yarn dyed		A
58030015	Printed		A
58030019	Other		A
	Of other textile materials:		
58030091	Of silk or silk waste		A
58030092	Of synthetic fibre		A
58030093	Of artificial fibre		A
58030099	Other		A
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.		
580410	Tulles and other net fabrics		
58041010	Of cotton		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
58041090	Other		A
	Mechanically made lace:		
580421	Of man-made fibres		
58042100	Of man-made fibres		A
580429	Of other textile materials		
58042910	Of cotton		A
58042990	Other		A
580430	Hand-made lace		
58043000	Hand-made lace		A
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.		
58050010	Tapestries hand made or needle worked by hand, of cotton		A
58050020	Tapestries of jute		A
58050090	Other		A
5806	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).		
580610	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		
58061000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		A
580620	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread		
58062000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread		A
	Other woven fabrics:		
580631	Of cotton		
58063110	Typewriter ribbon cloth		A
58063120	Newar cotton		A
58063190	Other		A
580632	Of man-made fibres		
58063200	Of man-made fibres		A
580639	Of other textile materials		
58063910	Goat hair puttis tape		A
58063920	Jute webbing		A
58063930	Other narrow fabrics of jute		A
58063990	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
580640	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
58064000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		A
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.		
580710	Woven		
58071010	Of cotton		A
58071020	Of man-made fibre		A
58071090	Other		A
580790	Other		
58079010	Felt or non-woven		A
58079090	Other		A
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.		
580810	Braids in the piece		
58081010	Of cotton		A
58081090	Other		A
580890	Other		
58089010	Tapes, ornamental or cotton		A
58089020	Hair band of narrow fabrics		A
58089030	Other braids		A
58089040	Ribbons of rayon with ornamental trimmings		A
58089050	Saree falls, borders (other than zari), frings of cotton		A
58089060	Saree falls, borders (Other than zari), frings of man-made fibre		A
58089090	Other		A
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.		
58090010	Zari borders		A
58090090	Other		A
5810	Embroidery in the piece, in strips or in motifs.		
581010	Embroidery without visible ground		
58101000	Embroidery without visible ground		A
	Other embroidery:		
581091	Of cotton		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
58109100	Of cotton		A
581092	Of man-made fibres		
58109210	Embroidered badges, motifs and the like		A
58109290	Other		A
581099	Of other textile materials		
58109900	Of other textile materials		A
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.		
581100	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10		
58110010	Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)		A
58110020	Quilted wadding		A
58110090	Other		A
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.		
590110	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		
59011010	Of cotton		A
59011020	Prepared painting canvas		A
59011090	Other		A
590190	Other		
59019010	Tracing cloth of cotton		A
59019020	Varnished cambric fabrics (Empire fabrics) tapes		A
59019090	Other		A
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
590210	Of nylon or other polyamides		
59021010	Impregnated with rubber		A
59021090	Other		A
590220	Of polyesters		
59022010	Impregnated with rubber		A
59022090	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
590290	Other		
59029010	Impregnated with rubber		A
59029090	Other		A
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.		
590310	With poly(vinyl chloride)		
59031010	Imitation leather fabrics of cotton		A
59031090	Other		A
590320	With polyurethane		
59032010	Imitation leather fabrics, of cotton		A
59032090	Other		A
590390	Other		
59039010	Of cotton		A
59039020	Polyethylene laminated jute fabrics		A
59039090	Other		A
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
590410	Linoleum		
59041000	Linoleum		A
590490	Other		
59049010	Floor coverings with jute base		A
59049090	Other		A
5905	Textile wall coverings.		
590500	Textile wall coverings		
59050010	Fixed on the backing of any material		A
59050090	Other		A
5906	Rubberised textile fabrics, other than those of heading 59.02.		
590610	Adhesive tape of a width not exceeding 20 cm		
59061000	Adhesive tape of a width not exceeding 20 cm		A
	Other:		
590691	Knitted or crocheted		
59069110	Of cotton		A
59069190	Of other textile materials		A
590699	Other		
59069910	Insulating tape, electrical of cotton		A
59069920	Rubberised cotton fabrics, other than knitted or crocheted		A
59069990	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		
590700	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like		
	Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks:		
59070011	On the base fabrics of cotton		A
59070012	On the base fabrics of man-made textile material		A
59070019	On base fabrics of other textile materials		A
	Other:		
59070091	Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil		A
59070092	Other textile fabrics coated or impregnated with oil or oil preparations		A
59070093	Jute fabrics otherwise impregnated or coated		A
59070099	Other		A
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.		
590800	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated		
59080010	Wicks and gas mantle fabrics, of cotton		A
59080020	Gas mantles of rayon		A
59080090	Other		A
5909	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.		
590900	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		
59090010	Of cotton		A
59090020	Of man-made fibre		A
59090090	Of other textile materials		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
5910	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.		
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		
59100010	Cotton canvas ply belting		A
59100020	Rubberised cotton belting		A
59100030	Other transmission, conveyer or elevator belts or belting of cotton		A
59100040	Hair belting		A
59100050	Flax canvas ply belting		A
59100060	Fibre belt conveyor		A
59100090	Other		A
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.		
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, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		
59111000	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, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		A
591120	Bolting cloth, whether or not made up		
59112000	Bolting cloth, whether or not made up		A
	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
591131	Weighing less than 650 g/m²		
59113110	Felt for cotton textile industries, woven		A
59113120	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
59113130	Cotton fabrics and articles used in machinery and plant		A
59113140	Jute fabrics and articles used in machinery or plant		A
59113150	Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery		A
59113190	Other		A
591132	Weighing 650 g/m² or more		
59113210	Felt for cotton textile industries, woven		A
59113220	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines		A
59113230	Cotton fabrics and articles used in machinery and plant		A
59113240	Jute fabrics and articles used in machinery or plant		A
59113250	Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery		A
59113290	Other		A
591140	Straining cloth of a kind used in oil presses or the like, including that of human hair		
59114000	Straining cloth of a kind used in oil presses or the like, including that of human hair		A
591190	Other		
59119010	Paper maker's felt, woven		A
59119020	Gaskets, washers, polishing discs and other machinery parts of textile articles		A
59119090	Other		A
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.		
600110	"Long pile" fabrics		
60011010	Of cotton		A
60011020	Of man-made fibres		A
60011090	Of other textile materials		A
	Looped pile fabrics:		
600121	Of cotton		
60012100	Of cotton		A
600122	Of man-made fibres		
60012200	Of man-made fibres		A
600129	Of other textile materials		
60012900	Of other textile materials		A
	Other:		
600191	Of cotton		
60019100	Of cotton		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
600192	Of man-made fibres		
60019200	Of man-made fibres		A
600199	Of other textile materials		
60019910	Of wool or fine animal hair		A
60019990	Other		A
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
600240	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		
60024000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		A
600290	Other		
60029000	Other		A
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.		
600310	Of wool or fine animal hair		
60031000	Of wool or fine animal hair		A
600320	Of cotton		
60032000	Of cotton		A
600330	Of synthetic fibres		
60033000	Of synthetic fibres		A
600340	Of artificial fibres		
60034000	Of artificial fibres		A
600390	Other		
60039000	Other		A
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
600410	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread		
60041000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		A
600490	Other		
60049000	Other		A
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.		
	Of cotton:		
600521	Unbleached or bleached		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
60052100	Unbleached or bleached		A
600522	Dyed		
60052200	Dyed		A
600523	Of yarns of different colours		
60052300	Of yarns of different colours		A
600524	Printed		
60052400	Printed		A
	Of synthetic fibres:		
600531	Unbleached or bleached		
60053100	Unbleached or bleached		A
600532	Dyed		
60053200	Dyed		A
600533	Of yarns of different colours		
60053300	Of yarns of different colours		A
600534	Printed		
60053400	Printed		A
	Of artificial fibres:		
600541	Unbleached or bleached		
60054100	Unbleached or bleached		A
600542	Dyed		
60054200	Dyed		A
600543	Of yarns of different colours		
60054300	Of yarns of different colours		A
600544	Printed		
60054400	Printed		A
600590	Other		
60059000	Other		A
6006	Other knitted or crocheted fabrics.		
600610	Of wool or fine animal hair		
60061000	Of wool or fine animal hair		A
	Of cotton:		
600621	Unbleached or bleached		
60062100	Unbleached or bleached		A
600622	Dyed		
60062200	Dyed		A
600623	Of yarns of different colours		
60062300	Of yarns of different colours		A
600624	Printed		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
60062400	Printed Of synthetic fibres:		A
600631	Unbleached or bleached		
60063100	Unbleached or bleached		A
600632	Dyed		
60063200	Dyed		A
600633	Of yarns of different colours		
60063300	Of yarns of different colours		A
600634	Printed		
60063400	Printed Of artificial fibres:		A
600641	Unbleached or bleached		
60064100	Unbleached or bleached		A
600642	Dyed		
60064200	Dyed		A
600643	Of yarns of different colours		
60064300	Of yarns of different colours		A
600644	Printed		
60064400	Printed		A
600690	Other		
60069000	Other		A
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.		
610120	Of cotton		
61012000	Of cotton		A
610130	Of man-made fibres		
61013010	Of synthetic fibres		A
61013020	Of artificial fibres		A
610190	Of other textile materials		
61019010	Of silk		A
61019090	Other		A
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.		
610210	Of wool or fine animal hair		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61021000	Of wool or fine animal hair		A
610220	Of cotton		
61022000	Of cotton		A
610230	Of man-made fibres		
61023010	Of synthetic fibres		A
61023020	Of artificial fibres		A
610290	Of other textile materials		
61029010	Of silk		A
61029090	Other		A
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
610310	Suits		
61031010	Of silk		A
61031020	Of cotton		A
61031030	Of artificial fibres		A
61031090	Other		A
	Ensembles:		
610322	Of cotton		
61032200	Of cotton		A
610323	Of synthetic fibres		
61032300	Of synthetic fibres		A
610329	Of other textile materials		
61032910	Of silk		A
61032920	Of artificial fibres		A
61032990	Other		A
	Jackets and blazers:		
610331	Of wool or fine animal hair		
61033100	Of wool or fine animal hair		A
610332	Of cotton		
61033200	Of cotton		A
610333	Of synthetic fibres		
61033300	Of synthetic fibres		A
610339	Of other textile materials		
61033910	Of silk		A
61033920	Of artificial fibres		A
61033990	Other		A
	Trousers, bib and brace overalls, breeches and shorts:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
610341	Of wool or fine animal hair		
61034100	Of wool or fine animal hair		A
610342	Of cotton		
61034200	Of cotton		A
610343	Of synthetic fibres		
61034300	Of synthetic fibres		A
610349	Of other textile materials		
61034910	Of silk		A
61034920	Of artificial fibres		A
61034990	Other		A
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
	Suits:		
610413	Of synthetic fibres		
61041300	Of synthetic fibres		A
610419	Of other textile materials		
61041910	Of silk		A
61041920	Of artificial fibres		A
61041990	Other		A
	Ensembles:		
610422	Of cotton		
61042200	Of cotton		A
610423	Of synthetic fibres		
61042300	Of synthetic fibres		A
610429	Of other textile materials		
61042910	Of silk		A
61042920	Of artificial fibres		A
61042990	Other		A
	Jackets and blazers:		
610431	Of wool or fine animal hair		
61043100	Of wool or fine animal hair		A
610432	Of cotton		
61043200	Of cotton		A
610433	Of synthetic fibres		
61043300	Of synthetic fibres		A
610439	Of other textile materials		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61043910	Of silk		A
61043920	Of artificial fibres		A
61043990	Other		A
	Dresses:		
610441	Of wool or fine animal hair		
61044100	Of wool or fine animal hair		A
610442	Of cotton		
61044200	Of cotton		A
610443	Of synthetic fibres		
61044300	Of synthetic fibres		A
610444	Of artificial fibres		
61044400	Of artificial fibres		A
610449	Of other textile materials		
61044910	Of silk		A
61044990	Of other fibres		A
	Skirts and divided skirts:		
610451	Of wool or fine animal hair		
61045100	Of wool or fine animal hair		A
610452	Of cotton		
61045200	Of cotton		A
610453	Of synthetic fibres		
61045300	Of synthetic fibres		A
610459	Of other textile materials		
61045910	Of silk		A
61045920	Of artificial fibres		A
61045990	Of other fibres		A
	Trousers, bib and brace overalls, breeches and shorts:		
610461	Of wool or fine animal hair		
61046100	Of wool or fine animal hair		A
610462	Of cotton		
61046200	Of cotton		A
610463	Of synthetic fibres		
61046300	Of synthetic fibres		A
610469	Of other textile materials		
61046910	Of silk		A
61046920	Of artificial fibres		A
61046990	Other		A
6105	Men's or boys' shirts, knitted or crocheted.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
610510	Of cotton		
61051010	Shirts, hand crocheted		A
61051020	Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted		A
61051090	Other		A
610520	Of man-made fibres		
61052010	Of synthetic fibres		A
61052020	Of artificial fibres		A
610590	Of other textile materials		
61059010	Of silk		A
61059090	Other		A
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
610610	Of cotton		
61061000	Of cotton		A
610620	Of man-made fibres		
61062010	Of synthetic fibres		A
61062020	Of artificial fibres		A
610690	Of other textile materials		
61069010	Of silk		A
61069020	Of wool or fine animal hair		A
61069090	Other		A
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	Underpants and briefs:		
610711	Of cotton		
61071100	Of cotton		A
610712	Of man-made fibres		
61071210	Of synthetic fibres		A
61071220	Of artificial fibres		A
610719	Of other textile materials		
61071910	Of silk		A
61071990	Other		A
	Nightshirts and pyjamas:		
610721	Of cotton		
61072100	Of cotton		A
610722	Of man-made fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61072210	Of synthetic fibres		A
61072220	Of artificial fibres		A
610729	Of other textile materials		
61072910	Of silk		A
61072920	Of wool or fine animal hair		A
61072990	Other		A
	Other:		
610791	Of cotton		
61079110	Gengis (Vests), other than hand crocheted		A
61079190	Other		A
610799	Of other textile materials		
61079910	Of silk		A
61079920	Of wool or fine animal hair		A
61079990	Other		A
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	Slips and petticoats:		
610811	Of man-made fibres		
61081110	Of synthetic fibres		A
61081120	Of artificial fibres		A
610819	Of other textile materials		
61081910	Of silk		A
61081920	Of cotton		A
61081990	Of other fibres		A
	Briefs and panties:		
610821	Of cotton		
61082100	Of cotton		A
610822	Of man-made fibres		
61082210	Of synthetic fibres		A
61082220	Of artificial fibres		A
610829	Of other textile materials		
61082910	Of silk		A
61082990	Other		A
	Night dresses and pyjamas:		
610831	Of cotton		
61083100	Of cotton		A
610832	Of man-made fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61083210	Of synthetic fibres		A
61083220	Of artificial fibres		A
610839	Of other textile materials		
61083910	Of silk		A
61083990	Other		A
	Other:		
610891	Of cotton		
61089100	Of cotton		A
610892	Of man-made fibres		
61089210	Of synthetic fibres		A
61089220	Of artificial fibres		A
610899	Of other textile materials		
61089910	Of silk		A
61089920	Of wool or fine animal hair		A
61089990	Of other textile materials		A
6109	T-shirts, singlets and other vests, knitted or crocheted.		
610910	Of cotton		
61091000	Of cotton		A
610990	Of other textile materials		
61099010	Of synthetic fibres		A
61099020	Of artificial fibres		A
61099030	Of silk		A
61099040	Of wool or fine animal hair		A
61099090	Other		A
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
	Of wool or fine animal hair:		
611011	Of wool		
61101110	Jerseys		A
61101120	Sweaters and cardigans		A
61101190	Other		A
611012	Of Kashmir (cashmere) goats		
61101200	Of kashmir (cashmere) goats		A
611019	Other		
61101900	Other		A
611020	Of cotton		
61102000	Of cotton		A
611030	Of man-made fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61103010	Of synthetic fibres		A
61103020	Of artificial fibres		A
611090	Of other textile materials		
61109000	Of other textile materials		A
6111	Babies' garments and clothing accessories, knitted or crocheted.		
611120	Of cotton		
61112000	Of cotton		A
611130	Of synthetic fibres		
61113000	Of synthetic fibres		A
611190	Of other textile materials		
61119010	Of silk		A
61119020	Of artificial fibres		A
61119090	Other		A
6112	Track suits, ski suits and swimwear, knitted or crocheted.		
	Track suits:		
611211	Of cotton		
61121100	Of cotton		A
611212	Of synthetic fibres		
61121200	Of synthetic fibres		A
611219	Of other textile materials		
61121910	Of silk		A
61121920	Of wool or fine animal hair		A
61121930	Of artificial fibres		A
61121990	Other		A
611220	Ski suits		
61122010	Of silk		A
61122020	Of wool or fine animal hair		A
61122030	Of cotton		A
61122040	Of synthetic fibres		A
61122050	Of artificial fibres		A
61122090	Other		A
	Men's or boys' swimwear:		
611231	Of synthetic fibres		
61123100	Of synthetic fibres		A
611239	Of other textile materials		
61123910	Of silk		A
61123920	Of artificial fibres		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61123990	Other Women's or girls' swimwear:		A
611241	Of synthetic fibres		
61124100	Of synthetic fibre		A
611249	Of other textile materials		
61124910	Of silk		A
61124920	Of artificial fibres		A
61124990	Other		A
6113	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.		
61130000	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907		A
6114	Other garments, knitted or crocheted.		
611420	Of cotton		
61142000	Of cotton		A
611430	Of man-made fibres		
61143010	Of synthetic fibres		A
61143020	Of artificial fibres		A
611490	Of other textile materials		
61149010	Of silk		A
61149090	Other		A
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.		
611510	Graduated compression hosiery (for example, stockings for varicose veins)		
61151000	Graduated compression hosiery for example,(stockings for varicose veins) Other panty hose and tights:		A
611521	Of synthetic fibres, measuring per single yarn less than 67 decitex		
61152100	Of synthetic fibres, measuring per single yarn less than 67 decitex		A
611522	Of synthetic fibres, measuring per single yarn 67 decitex or more		
61152200	Of synthetic fibres, measuring per single yarn 67 decitex or more		A
611529	Of other textile materials		
61152910	Of silk		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61152920	Of wool or fine animal hair		A
61152930	Of artificial fibres		A
61152990	Other		A
611530	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		
61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		A
	Other:		
611594	Of wool or fine animal hair		
61159400	Of wool or fine animal hair		A
611595	Of cotton		
61159500	Of cotton		A
611596	Of synthetic fibres		
61159600	Of synthetic fibres		A
611599	Of other textile materials		
61159910	Of artificial fibres		A
61159990	Other		A
6116	Gloves, mittens and mitts, knitted or crocheted.		
611610	Impregnated, coated or covered with plastics or rubber		
61161000	Impregnated, coated or covered with plastics or rubber		A
	Other:		
611691	Of wool or fine animal hair		
61169100	Of wool or fine animal hair		A
611692	Of cotton		
61169200	Of cotton		A
611693	Of synthetic fibres		
61169300	Of synthetic fibres		A
611699	Of other textile materials		
61169910	Of artificial fibres		A
61169990	Other		A
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
611710	Shawls, scarves, mufflers, mantillas, veils and the like		
61171010	Of silk		A
61171020	Of wool		A
61171030	Of cotton		A
61171040	Of man-made fibres		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
61171090	Other		A
611780	Other accessories		
61178010	Of silk		A
61178020	Of wool		A
61178030	Of cotton		A
61178040	Of man-made fibres		A
61178090	Other		A
611790	Parts		
61179000	Parts		A
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
620111	Of wool or fine animal hair		
62011100	Of wool or fine animal hair		A
620112	Of cotton		
62011210	Raincoats		A
62011290	Other		A
620113	Of man-made fibres		
62011310	Raincoats		A
62011390	Other		A
620119	Of other textile materials		
62011910	Of silk		A
62011990	Of other textile fibres Other:		A
620191	Of wool or fine animal hair		
62019100	Of wool or fine animal hair		A
620192	Of cotton		
62019200	Of cotton		A
620193	Of man-made fibres		
62019300	Of man-made fibres		A
620199	Of other textile materials		
62019910	Of silk		A
62019990	Other		A
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
620211	Of wool or fine animal hair		
62021110	Coats		A
62021190	Other		A
620212	Of cotton		
62021200	Of cotton		A
620213	Of man-made fibres		
62021300	Of man-made fibres		A
620219	Of other textile materials		
62021910	Coats of silk		A
62021920	Coats of all other fibres		A
62021990	Other		A
	Other:		
620291	Of wool or fine animal hair		
62029110	Wind and ski-jackets, wind-cheaters		A
62029190	Other		A
620292	Of cotton		
62029210	Wind and ski-jackets, wind-cheaters		A
62029290	Other		A
620293	Of man-made fibres		
62029310	Wind and ski-jackets, wind-cheaters		A
62029390	Other		A
620299	Of other textile materials		
	Of silk:		
62029911	Wind and ski-jackets		A
62029919	Other		A
62029990	Other		A
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	Suits:		
620311	Of wool or fine animal hair		
62031100	Of wool or fine animal hair		A
620312	Of synthetic fibres		
62031200	Of synthetic fibres		A
620319	Of other textile materials		
62031910	Of cotton		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62031990	Other		A
	Ensembles:		
620322	Of cotton		
62032200	Of cotton		A
620323	Of synthetic fibres		
62032300	Of synthetic fibres		A
620329	Of other textile materials		
62032900	Of other textile materials		A
	Jackets and blazers:		
620331	Of wool or fine animal hair		
62033100	Of wool or fine animal hair		A
620332	Of cotton		
62033200	Of cotton		A
620333	Of synthetic fibres		
62033300	Of synthetic fibres		A
620339	Of other textile materials		
62033910	Of silk		A
62033990	Other		A
	Trousers, bib and brace overalls, breeches and shorts:		
620341	Of wool or fine animal hair		
62034100	Of wool or fine animal hair		A
620342	Of cotton		
62034200	Of cotton		A
620343	Of synthetic fibres		
62034300	Of synthetic fibres		A
620349	Of other textile materials		
62034910	Of silk		A
62034990	Other		A
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	Suits:		
620411	Of wool or fine animal hair		
62041100	Of wool or fine animal hair		A
620412	Of cotton		
62041200	Of cotton		A
620413	Of synthetic fibres		
62041300	Of synthetic fibres		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
620419	Of other textile materials		
	Of silk:		
62041911	Sequinned or beaded with chattons or embroidered		A
62041919	Other		A
62041990	Of all other fibres		A
	Ensembles:		
620421	Of wool or fine animal hair		
62042100	Of wool or fine animal hair		A
620422	Of cotton		
62042210	Blouses combined with skirts, trousers or shorts		A
62042290	Other		A
620423	Of synthetic fibres		
62042300	Of synthetic fibres		A
620429	Of other textile materials		
	Of silk:		
62042911	Sequinned or beaded		A
62042919	Other		A
62042990	Other		A
	Jackets and blazers:		
620431	Of wool or fine animal hair		
62043100	Of wool or fine animal hair		A
620432	Of cotton		
62043200	Of cotton		A
620433	Of synthetic fibres		
62043300	Of synthetic fibres		A
620439	Of other textile materials		
	Of silk:		
62043911	Sequinned or beaded with chattons or embroidered		A
62043919	Other		A
62043990	Other		A
	Dresses:		
620441	Of wool or fine animal hair		
62044110	House coats and like dresses		A
62044120	Blazers		A
62044190	Other		A
620442	Of cotton		
62044210	House coats and the like dresses		A
62044220	Dresses		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62044290	Other		A
620443	Of synthetic fibres		
62044310	House coats and the like		A
62044390	Other		A
620444	Of artificial fibres		
62044400	Of artificial fibres		A
620449	Of other textile materials		
	Of silk:		
62044911	House coats and the like dresses		A
62044919	Other		A
62044990	Other		A
	Skirts and divided skirts:		
620451	Of wool or fine animal hair		
62045100	Of wool or fine animal hair		A
620452	Of cotton		
62045200	Of cotton		A
620453	Of synthetic fibres		
62045300	Of synthetic fibres		A
620459	Of other textile materials		
62045910	Of silk		A
62045990	Other		A
	Trousers, bib and brace overalls,breeches and shorts:		
620461	Of wool or fine animal hair		
62046110	Trousers and shorts		A
62046190	Other		A
620462	Of cotton		
62046200	Of cotton		A
620463	Of synthetic fibres		
62046300	Of synthetic fibres		A
620469	Of other textile materials		
	Of silk:		
62046911	Sequinned or beaded or embroidered		A
62046919	Other		A
62046990	Other		A
6205	Men's or boys' shirts.		
620520	Of cotton		
62052000	Of cotton		A
620530	Of man-made fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62053000	Of man-made fibres		A
620590	Of other textile materials		
62059010	Of silk		A
62059090	Other		A
6206	Women's or girls' blouses, shirts and shirt-blouses.		
620610	Of silk or silk waste		
62061010	Of silk		A
62061090	Other		A
620620	Of wool or fine animal hair		
62062000	Of wool or fine animal hair		A
620630	Of cotton		
62063000	Of cotton		A
620640	Of man-made fibres		
62064000	Of man made fibres		A
620690	Of other textile materials		
62069000	Of other textile materials		A
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.		
	Underpants and briefs:		
620711	Of cotton		
62071100	Of cotton		A
620719	Of other textile materials		
62071910	Of synthetic fibres		A
62071920	Of wool		A
62071930	Of silk		A
62071990	Other		A
	Nightshirts and pyjamas:		
620721	Of cotton		
62072110	Of cotton		A
62072190	Other		A
620722	Of man-made fibres		
62072200	Of man-made fibres		A
620729	Of other textile materials		
62072900	Of other textile materials		A
	Other:		
620791	Of cotton		
62079110	Dressing gowns and bathrobes		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62079120	Under shirts other than hand printed		A
62079190	Other		A
620799	Of other textile materials		
	Of silk:		
62079911	Dressing gowns and bathrobes		A
62079919	Other		A
	Of wool:		
62079921	Dressing gowns and bathrobes		A
62079929	Other		A
62079990	Other		A
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.		
	Slips and petticoats:		
620811	Of man-made fibres		
62081100	Of man-made fibres		A
620819	Of other textile materials		
62081910	Of cotton other than hand printed		A
62081990	Other		A
	Nightdresses and pyjamas:		
620821	Of cotton		
62082100	Of cotton		A
620822	Of man-made fibres		
62082200	Of man-made fibres		A
620829	Of other textile materials		
62082910	Of silk		A
62082920	Of wool		A
62082990	Other		A
	Other:		
620891	Of cotton		
62089110	Dressing gowns and bathrobes		A
62089190	Other		A
620892	Of man-made fibres		
62089210	Dressing gowns and bathrobes		A
62089290	Other		A
620899	Of other textile materials		
62089910	Dressing gowns and bathrobes of wool		A
62089920	Dressing gowns and bathrobes of silk		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62089990	Other		A
6209	Babies' garments and clothing accessories.		
620920	Of cotton		
62092000	Of cotton		A
620930	Of synthetic fibres		
62093000	Of synthetic fibres		A
620990	Of other textile materials		
62099010	Of silk		A
62099090	Other		A
6210	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
621010	Of fabrics of heading 56.02 or 56.03		
62101000	Of fabrics of heading 5602 or 5603		A
621020	Other garments, of the type described in subheadings 6201.11 to 6201.19		
62102010	Outer garments, of rubberised textile fabrics		A
62102020	Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials		A
62102030	Outer garments, of fabrics otherwise impregnated or coated		A
62102090	Other		A
621030	Other garments, of the type described in subheadings 6202.11 to 6202.19		
62103010	Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials		A
62103020	Outer garments, of rubberised textile fabrics		A
62103030	Outer garments, of fabrics otherwise impregnated		A
62103090	Other		A
621040	Other men's or boys' garments		
62104010	Bullet proof jacket, bomb disposal jacket and the like		A
62104090	Other		A
621050	Other women's or girls' garments		
62105000	Other women's or girls' garments		A
6211	Track suits, ski suits and swimwear; other garments.		
	Swimwear:		
621111	Men's or boys'		
62111100	Men's or boys'		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
621112	Women's or girls'		
62111200	Women's or girls'		A
621120	Ski suits		
62112000	Ski suits		A
	Other garments, men's or boys':		
621132	Of cotton		
62113200	Of cotton		A
621133	Of man-made fibres		
62113300	Of man-made fibres		A
621139	Of other textile materials		
62113900	Of other textile materials		A
	Other garments, women's or girls':		
621141	Of wool or fine animal hair		
62114100	Of wool or fine animal hair		A
621142	Of cotton		
62114210	Kurta and salwar with or without duppatta		A
62114290	Other		A
621143	Of man-made fibres		
62114300	Of man-made fibres		A
621149	Of other textile materials		
62114900	Of other textile materials		A
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.		
621210	Brassières		
62121000	Brassieres		A
621220	Girdles and panty-girdles		
62122000	Girdles and panty-girdles		A
621230	Corselettes		
62123000	Corselettes		A
621290	Other		
62129010	Suspender belts, braces, suspender garters		A
62129090	Other		A
6213	Handkerchiefs.		
621320	Of cotton		
62132000	Of cotton		A
621390	Of other textile materials		
62139010	Of man-made fibres		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
62139090	Of other textile materials		A
6214	Shawls, scarves, mufflers, mantillas, veils and the like.		
621410	Of silk or silk waste		
62141010	Scarves of silk measuring 60 cms or less		A
62141020	Shawls, scarves (exceeding 60 cms) and the like		A
62141090	Other		A
621420	Of wool or fine animal hair		
62142010	Shawls		A
62142020	Scarves		A
62142030	Mufflers		A
62142090	Other		A
621430	Of synthetic fibres		
62143000	Of synthetic fibres		A
621440	Of artificial fibres		
62144000	Of artificial fibres		A
621490	Of other textile materials		
62149010	Abrahamal, cotton		A
	Chadars, cotton:		
62149021	Grey		A
62149022	White bleached		A
62149029	Other		A
	Odhani, cotton:		
62149031	Grey		A
62149032	White bleached		A
62149039	Other		A
62149040	Scarves, cotton		A
62149050	Shawls, mufflers and the like, of cotton		A
62149060	Shawls, mufflers and the like of man-made fibres		A
62149090	Other		A
6215	Ties, bow ties and cravats.		
621510	Of silk or silk waste		
62151000	Of silk or silk waste		A
621520	Of man-made fibres		
62152000	Of man-made fibres		A
621590	Of other textile materials		
62159010	Of cotton		A
62159090	Other		A
6216	Gloves, mittens and mitts.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
621600	Gloves, mittens and mitts		
62160010	Of cotton		A
62160090	Other		A
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.		
621710	Accessories		
62171010	For articles of apparel of cotton		A
62171020	For articles of apparel of synthetic fibres		A
62171030	For articles of apparel of wool		A
62171040	For articles of apparel of silk		A
62171050	For articles of apparel of regenerated fibre		A
62171060	For articles of apparel of other fibres		A
62171070	Stockings, socks sockettes and the like of cotton		A
62171090	Other		A
621790	Parts		
62179010	Collar cuffs and the like of cotton		A
62179020	Of silk		A
62179030	Of wool		A
62179040	Separately presented removable linings for raincoats and Other		A
62179090	Other		A
6301	Blankets and travelling rugs.		
630110	Electric blankets		
63011000	Electric blankets		A
630120	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair		
63012000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair		A
630130	Blankets (other than electric blankets) and travelling rugs, of cotton		
63013000	Blankets (other than electric blankets) and travelling rugs, of cotton		A
630140	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		
63014000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		A
630190	Other blankets and travelling rugs		
63019010	Jute blankets including blankets of blended jute		A
63019090	Other		A
6302	Bed linen, table linen, toilet linen and kitchen linen.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
630210	Bed linen, knitted or crocheted		
63021010	Of cotton		A
63021090	Other		A
	Other bed linen, printed:		
630221	Of cotton		
63022100	Of cotton		A
630222	Of man-made fibres		
63022200	Of man-made fibres		A
630229	Of other textile materials		
63022900	Of other textile materials		A
	Other bed linen:		
630231	Of cotton		
63023100	Of cotton		A
630232	Of man-made fibres		
63023200	Of man-made fibres		A
630239	Of other textile materials		
63023900	Of other textile materials		A
630240	Table linen, knitted or crocheted		
63024010	Of silk		A
63024020	Of wool or fine animal hair		A
63024030	Of cotton		A
63024040	Of man-made fibres		A
63024090	Other		A
	Other table linen:		
630251	Of cotton		
63025100	Of cotton		A
630253	Of man-made fibres		
63025300	Of man-made fibres		A
630259	Of other textile materials		
63025900	Of other textile materials		A
630260	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		A
	Other:		
630291	Of cotton		
63029100	Of cotton		A
630293	Of man-made fibres		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
63029300	Of man-made fibres		A
630299	Of other textile materials		
63029900	Of other textile materials		A
6303	Curtains (including drapes) and interior blinds; curtain or bed valances.		
	Knitted or crocheted:		
630312	Of synthetic fibres		
63031200	Of synthetic fibres		A
630319	Of other textile materials		
63031900	Of other textile materials		A
	Other:		
630391	Of cotton		
63039100	Of cotton		A
630392	Of synthetic fibres		
63039200	Of synthetic fibres		A
630399	Of other textile materials		
63039910	Silk shower curtains		A
63039990	Other		A
6304	Other furnishing articles, excluding those of heading 94.04.		
	Bedspreads:		
630411	Knitted or crocheted		
63041100	Knitted or crocheted		A
630419	Other		
63041910	Bedsheets and bedcover, of cotton		A
63041920	Bedspreads of silk		A
63041930	Bedsheets and bedcovers of man-made fibres		A
63041990	Other		A
	Other:		
630491	Knitted or crocheted		
63049110	Silk belt		A
63049120	Woollen cushion cover		A
63049190	Other		A
630492	Not knitted or crocheted, of cotton		
63049210	Counterpanes		A
63049220	Napkins		A
63049230	Pillow case and pillow slip		A
63049240	Tablecloth and table cover		A
63049250	Terry towel		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
63049260	Towels, other than terry towel		A
63049270	Mosquito nets		A
63049280	Cushion covers		A
63049290	Other furnishing articles		A
630493	Not knitted or crocheted, of synthetic fibres		
63049300	Not knitted or crocheted, of synthetic fibres		A
630499	Not knitted or crocheted, of other textile materials		
63049910	Silk cushion covers		A
63049990	Other		A
6305	Sacks and bags, of a kind used for the packing of goods.		
630510	Of jute or of other textile bast fibres of heading 53.03		
63051010	Jute bagging for raw cotton		A
63051020	Jute corn (grains) sacks		A
63051030	Jute hessian bags		A
63051040	Jute sacking bags		A
63051050	Jute wool sacks		A
63051060	Plastic coated or paper cum polythene lined jute bags and sacks		A
63051070	Paper laminated hessian jute		A
63051080	Jute soil savers		A
63051090	other		A
630520	Of cotton		
63052000	Of cotton		A
	Of man-made textile materials:		
630532	Flexible intermediate bulk containers		
63053200	Flexible intermediate bulk containers		A
630533	Other, of polyethylene or polypropylene strip or the like		
63053300	Other, of polyethylene or polypropylene strip or the like		A
630539	Other		
63053900	Other		A
630590	Of other textile materials		
63059000	Of other textile materials		A
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		
	Tarpaulins, awnings and sunblinds:		
630612	Of synthetic fibres		
63061200	Of synthetic fibres		A
630619	Of other textile materials		
63061910	Jute tarpaulins (including DW tarpaulin)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
63061920	Blinds or awnings of coir		A
63061930	Venetian or Austrian blinds		A
63061990	Other Tents:		A
630622	Of synthetic fibres		
63062200	Of synthetic fibres		A
630629	Of other textile materials		
63062910	Of jute		A
63062990	Other		A
630630	Sails		
63063000	Sails		A
630640	Pneumatic mattresses		
63064000	Pneumatic mattresses Other:		A
630691	Of cotton		
63069100	Of cotton		A
630699	Of other textile materials		
63069900	Of other textile materials		A
6307	Other made up articles, including dress patterns.		
630710	Floor-cloths, dish-cloths, dusters and similar cleaning cloths		
63071010	Of cotton		A
63071020	Of man-made fibres		A
63071090	Other		A
630720	Life-jackets and life-belts		
63072010	Of cotton		A
63072090	Other		A
630790	Other Dress materials hand printed:		
63079011	Of cotton		A
63079012	Of silk		A
63079013	Of man-made fibres		A
63079019	Other		A
63079020	Made up articles of cotton		A
63079090	Other		A
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
63080000	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		A
6309	Worn clothing and other worn articles.		
63090000	Worn clothing and other worn articles		A
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
631010	Sorted		
63101010	Woollen rags		A
63101020	Cotton rags		A
63101030	Gunny cuttings		A
63101090	Other		A
	Other:		
631090	Other		
63109010	Woollen rags		A
63109020	Cotton rags		A
63109030	Gunny cuttings		A
63109040	Synthetic rags		A
63109090	Other		A
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
640110	Footwear incorporating a protective metal toe-cap		
64011010	Of rubber		X
64011090	Other		X
	Other footwear:		
640192	Covering the ankle but not covering the knee		
64019210	Of rubber		X
64019290	Other		X
640199	Other		
64019910	Of rubber		X
64019990	Other		X
6402	Other footwear with outer soles and uppers of rubber or plastics.		
	Sports footwear:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
640212	Ski-boots, cross-country ski footwear and snowboard boots		
64021210	Of rubber		X
64021290	Other		X
640219	Other		
64021910	Of rubber		X
64021990	Other		X
640220	Footwear with upper straps or thongs assembled to the sole by means of plugs		
64022010	Of rubber		X
64022090	Other		X
	Other footwear:		
640291	Covering the ankle		
64029110	Of rubber		X
64029190	Other		X
640299	Other		
64029910	Of rubber		X
64029990	Other		X
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	Sports footwear:		
640312	Ski-boots, cross-country ski footwear and snowboard boots		
64031200	Ski-boots, cross-country ski footwear and snowboard boots	10	B10
640319	Other		
64031910	With outer soles of leather		X
64031920	With outer soles of rubber		X
64031990	Other		X
640320	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		
	All leather, closed toe:		
64032011	For men	10	B10
64032012	For women	10	B10
64032013	For children	10	B10
64032019	Other	10	B10
	All leather, open toe:		
64032021	For men	10	B10
64032022	For women	10	B10
64032023	For children	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
64032029	Others	10	B10
64032030	Of leather soles with embroidered uppers	10	B10
64032040	Kolapuri chappals and similar footwear	10	B10
64032090	Other	10	B10
640340	Other footwear, incorporating a protective metal toe-cap		
64034000	Other footwear, incorporating a protective metal toe-cap		X
	Other footwear with outer soles of leather:		
640351	Covering the ankle		
	All leather shoes:		
64035111	For men	10	B10
64035112	For women	10	B10
64035113	For children	10	B10
64035119	Other	10	B10
64035190	Other	10	B10
640359	Other		
64035910	For men	10	B10
64035920	For women	10	B10
64035930	For children	10	B10
64035990	Others	10	B10
	Other footwear:		
640391	Covering the ankle		
64039110	Leather boots and other footwear with rubber sole	10	B10
64039120	Leather footwear with plastic and synthetic sole	10	B10
64039190	Other	10	B10
640399	Other		
64039910	Leather sandals with rubber sole	10	B10
64039920	Leather sandals with plastic or synthetic sole	10	B10
64039990	Other	10	B10
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
	Footwear with outer soles of rubber or plastics:		
640411	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		
64041110	Of rubber sole with canvas upper		X
64041120	Of rubber sole with leather cloth uppers		X
64041190	Other		X
640419	Other		
64041910	Of rubber sole with canvas upper		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
64041920	Of rubber sole with leather cloth uppers		X
64041990	Other		X
640420	Footwear with outer soles of leather or composition leather		
64042000	Footwear with outer soles of leather or composition leather	10	B10
6405	Other footwear.		
640510	With uppers of leather or composition leather		
64051000	With uppers of leather or composition leather	10	B10
640520	With uppers of textile materials		
64052000	With uppers of textile materials		X
640590	Other		
64059000	Other		X
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
640610	Uppers and parts thereof, other than stiffeners		
64061010	Embroidered uppers of textile materials	10	B10
64061020	Leather uppers (prepared)	10	B10
64061030	Goat lining	10	B10
64061040	Sheep lining	10	B10
64061090	Other	10	B10
640620	Outer soles and heels, of rubber or plastics		
64062000	Outer soles and heels, of rubber or plastics	10	B10
	Other:		
640691	Of wood		
64069100	Of wood	10	B10
640699	Of other materials		
64069910	Leather parts of footwear, other than soles and prepared uppers	10	B10
64069920	Leather soles	10	B10
64069930	Gaiters, leggings and similar articles	10	B10
64069940	Parts of gaiters, leggings and similar articles	10	B10
64069990	Other	10	B10
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.		
650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
65010010	Of cotton	10	B10
65010020	Of wool and fur felt	10	B10
65010090	Other	10	B10
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.		
650200	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed		
65020010	Of cotton	10	B10
65020020	Of wool	10	B10
65020090	Other	10	B10
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.		
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	10	B10
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
650510	Hair-nets		
65051000	Hair-nets	10	B10
650590	Other		
65059000	Other	10	B10
6506	Other headgear, whether or not lined or trimmed.		
650610	Safety headgear		
65061010	Speed glass welding helmets or other helmets meant for industrial use	10	B10
65061090	Other	10	B10
	Other:		
650691	Of rubber or of plastics		
65069100	Of rubber or of plastics	10	B10
650699	Of other materials		
65069900	Of other materials	10	B10
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.		
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
660110	Garden or similar umbrellas		
66011000	Garden or similar umbrellas	10	B10
	Other:		
660191	Having a telescopic shaft		
66019100	Having a telescopic shaft	10	B10
660199	Other		
66019900	Other	10	B10
6602	Walking-sticks, seat-sticks, whips, riding-crops and the like.		
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	10	B10
6603	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.		
660320	Umbrella frames, including frames mounted on shafts (sticks)		
66032000	Umbrella frames, including frames mounted on shafts (sticks)	10	B10
660390	Other		
66039010	Umbrella ribs	10	B10
66039090	Other	10	B10
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).		
670100	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)		
67010010	Feather dusters	10	B10
67010090	Other	10	B10
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
670210	Of plastics		
67021010	Decorative plants	10	B10
67021090	Other	10	B10
670290	Of other materials		
67029010	Of jute	10	B10
67029090	Other	10	B10
6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
670300	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like		
67030010	Human hair, dressed thinned, bleached or otherwise worked	10	B10
67030020	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	10	B10
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included. Of synthetic textile materials:		
670411	Complete wigs		
67041100	Complete wigs	10	B10
670419	Other		
67041910	Hair nets	10	B10
67041990	Other	10	B10
670420	Of human hair		
67042010	Wigs	10	B10
67042020	Hair nets	10	B10
67042090	Other	10	B10
670490	Of other materials		
67049000	Of other materials	10	B10
6801	Setts, curbstones and flagstones, of natural stone (except slate).		
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	10	B10
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
680210	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder		
68021000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other monumental or building stone and articles thereof, simply cut or sawn,with a flat or even surface:		
680221	Marble, travertine and alabaster		
68022110	Marble blocks or tiles	10	B10
68022120	Marble monumental stone	10	B10
68022190	Other	10	B10
680223	Granite		
68022310	Granite blocks or tiles	10	B10
68022390	Other	10	B10
680229	Other stone		
68022900	Other stone	10	B10
	Other:		
680291	Marble, travertine and alabaster		
68029100	Marble, travertine and alabaster	10	B10
680292	Other calcareous stone		
68029200	Other calcareous stone	10	B10
680293	Granite		
68029300	Granite	10	B10
680299	Other stone		
68029900	Other stone	10	B10
6803	Worked slate and articles of slate or of agglomerated slate.		
68030000	Worked slate and articles of slate or of agglomerated slate	10	B10
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
680410	Millstones and grindstones for milling, grinding or pulping		
68041000	Millstones and grindstones for milling, grinding or pulping	10	B10
	Other millstones, grindstones, grinding wheels and the like:		
680421	Of agglomerated synthetic or natural diamond		
68042110	Diamond impregnated wheels	10	B10
68042190	Other	10	B10
680422	Of other agglomerated abrasives or of ceramics		
68042210	Grinding wheels of synthetic abrasives	10	B10
68042220	Grinding wheels of other materials	10	B10
68042290	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
680423	Of natural stone		
68042310	Grinding wheels made of natural stone	10	B10
68042390	Other	10	B10
680430	Hand sharpening or polishing stones		
68043010	Polishing stones	10	B10
68043020	Sharpening stones	10	B10
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
680510	On a base of woven textile fabric only		
68051010	Abrasive cloth	10	B10
68051090	Other	10	B10
680520	On a base of paper or paperboard only		
68052010	Emery or corundum coated paper	10	B10
68052020	Flint coated paper	10	B10
68052030	Glass or sand coated paper	10	B10
68052040	Other abrasive paper	10	B10
68052090	Other	10	B10
680530	On a base of other materials		
68053000	On a base of other materials	10	B10
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.		
680610	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		
68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof) in bulk, sheets or rolls	10	B10
680620	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10	B10
680690	Other		
68069000	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
680710	In rolls		
68071010	Tarfelt roofing	10	B10
68071090	Other	10	B10
680790	Other		
68079010	Tarfelt roofing	10	B10
68079090	Other	10	B10
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.		
68080000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	10	B10
6809	Articles of plaster or of compositions based on plaster. Boards, sheets, panels, tiles and similar articles, not ornamented:		
680911	Faced or reinforced with paper or paperboard only		
68091100	Faced or reinforced with paper or paperboard only	10	B10
680919	Other		
68091900	Other	10	B10
680990	Other articles		
68099000	Other articles	10	B10
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced. Tiles, flagstones, bricks and similar articles:		
681011	Building blocks and bricks		
68101110	Cement bricks	10	B10
68101190	Other	10	B10
681019	Other		
68101910	Cement tiles for mosaic	10	B10
68101990	Other	10	B10
	Other articles:		
681091	Prefabricated structural components for building or civil engineering		
68109100	Prefabricated structural components for building or civil engineering	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
681099	Other		
68109910	Concrete boulder	10	B10
68109990	Other	10	B10
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like.		
681140	Containing asbestos		
68114010	Asbestos-cement sheets	10	B10
68114020	Asbestos-cement tiles	10	B10
68114090	Other	10	B10
	Not containing asbestos:		
681181	Corrugated sheets		
68118100	Corrugated sheets	10	B10
681182	Other sheets, panels, tiles and similar articles		
68118200	Other sheets, panels, tiles and similar articles	10	B10
681183	Tubes, pipes and tube or pipe fittings		
68118300	Tubes, pipes and tube or pipe fittings	10	B10
681189	Other articles		
68118900	Other articles	10	B10
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.		
681280	Of crocidolite		
68128000	Of crocidolite	10	B10
	Other:		
681291	Clothing, clothing accessories, footwear and headgear		
68129100	Clothing, clothing accessories, footwear and headgear		X
681292	Paper, millboard and felt		
	Millboard:		
68129211	Asbestos	10	B10
68129219	Other	10	B10
68129290	Other	10	B10
681293	Compressed asbestos fibre jointing, in sheets or rolls		
68129300	Compressed asbestos fibre jointing, in sheets or rolls	10	B10
681299	Other		
	Lagging compounds:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
68129911	Asbestos	10	B10
68129919	Other	10	B10
	Asbestos packing joints and gaskets:		
68129921	Packing joints	10	B10
68129922	Gaskets	10	B10
68129990	Other	10	B10
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
681320	Containing asbestos		
68132010	Brake linings and pads		X
68132090	Asbestos friction materials		X
	Not containing asbestos:		
681381	Brake linings and pads		
68138100	Brake linings and pads	10	B10
681389	Other		
68138900	Other		X
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
681410	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		
68141010	Cut mica condenser films or plates	10	B10
68141020	Sheets and strips cut to shape	10	B10
68141030	Washers and discs	10	B10
68141090	Other	10	B10
681490	Other		
68149010	Mica stacked units	10	B10
68149020	Silvered mica, capacitor plates or silvered mica plates	10	B10
68149030	Micanite and all sorts of built up mica	10	B10
68149040	Micapaper or reconstituted mica paper	10	B10
68149050	Moulded glass bonded or glass bonded mica	10	B10
68149060	Mica bricks	10	B10
68149090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
681510	Non-electrical articles of graphite or other carbon		
68151010	Graphite filter candle	10	B10
68151020	Non-electrical articles of graphite	10	B10
68151090	Other	10	B10
681520	Articles of peat		
68152000	Articles of peat	10	B10
	Other articles:		
681591	Containing magnesite, dolomite or chromite		
68159100	Containing magnesite, dolomite or chromite	10	B10
681599	Other		
68159910	Bricks and tiles of fly ash	10	B10
68159920	Sanitary wares, kitchen wares and other made up articles of fly ash	10	B10
68159990	Other	10	B10
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.		
690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths		
69010010	Bricks	10	B10
69010020	Blocks	10	B10
69010030	Tiles	10	B10
69010090	Other	10	B10
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
690210	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃		
69021010	Magnesite bricks and shapes	10	B10
69021020	Chrome magnesite bricks	10	B10
69021030	Magnesite chrome bricks and shapes	10	B10
69021040	Magnesia carbon bricks shapes	10	B10
69021050	Direct bonded basic bricks and shapes	10	B10
69021090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
690220	Containing by weight more than 50 % of alumina (Al₂O₃), of silica (SiO₂) or of a mixture or compound of these products		
69022010	Silica bricks and shapes	10	B10
69022020	High alumina bricks and shapes	10	B10
69022030	Alumina carbon bricks and shapes	10	B10
69022040	Silicon Carbide bricks and shapes	10	B10
69022050	Mullite bricks	10	B10
69022090	Other	10	B10
690290	Other		
69029010	Fire clay bricks and shapes		X
69029020	Graphite bricks and shapes		X
69029030	Vermiculate insulation bricks		X
69029040	Clay graphite stopper heads		X
69029090	Other		X
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.		
690310	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products		
69031010	Magnesia carbon bricks, shapes and graphitised alumina		X
69031090	Other		X
690320	Containing by weight more than 50 % of alumina (Al₂O₃) or of a mixture or compound of alumina and of silica (SiO₂)		
69032010	Silicon carbide crucibles	10	B10
69032090	Other	10	B10
690390	Other		
69039010	Zircon or zircon-mullite refractories	10	B10
69039020	Basalt tiles	10	B10
69039030	Ceramic fibres	10	B10
69039040	Monolithics or castables (fire-clay, basic, silica, high alumina, insulating)	10	B10
69039090	Other	10	B10
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
690410	Building bricks		
69041000	Building bricks	10	B10
690490	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
69049000	Other	10	B10
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
690510	Roofing tiles		
69051000	Roofing tiles	10	B10
690590	Other		
69059000	Other	10	B10
6906	Ceramic pipes, conduits, guttering and pipe fittings.		
69060000	Ceramic pipes, conduits, guttering and pipe fittings		X
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.		
690710	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		
69071010	Vitrified tiles, whether polished or not	10	B10
69071090	Other	10	B10
690790	Other		
69079010	Vitrified tiles, whether polished or not	10	B10
69079090	Other	10	B10
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.		
690810	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		
69081010	Ceramic mosaic cubes	10	B10
69081020	Ceramic mosaic tiles	10	B10
69081090	Other	10	B10
690890	Other		
69089010	Ceramic mosaic cubes	10	B10
69089020	Ceramic mosaic tiles	10	B10
69089090	Other	10	B10
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
	Ceramic wares for laboratory, chemical or other technical uses:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
690911	Of porcelain or china		
69091100	Of porcelain or china	10	B10
690912	Articles having a hardness equivalent to 9 or more on the Mohs scale		
69091200	Articles having a hardness equivalent to 9 or more on the Mohs scale	10	B10
690919	Other		
69091910	Ceramic filter candle	10	B10
69091990	Other	10	B10
690990	Other		
69099000	Other	10	B10
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
691010	Of porcelain or china		
69101000	Of porcelain or china	10	B10
691090	Other		
69109000	Other	10	B10
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
691110	Tableware and kitchenware		
	Tableware:		
69111011	Of bone china and soft porcelain	10	B10
69111019	Other	10	B10
	Kitchenware:		
69111021	Of bone china and soft porcelain	10	B10
69111029	Other	10	B10
691190	Other		
69119010	Toilet articles	10	B10
69119020	Water filters of a capacity not exceeding 40 litres	10	B10
69119090	Other	10	B10
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.		
691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
69120010	Tableware	10	B10
69120020	Kitchenware	10	B10
69120030	Toilet articles	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
69120040	Clay articles	10	B10
69120090	Other	10	B10
6913	Statuettes and other ornamental ceramic articles.		
691310	Of porcelain or china		
69131000	Of porcelain or china	10	B10
691390	Other		
69139000	Other	10	B10
6914	Other ceramic articles.		
691410	Of porcelain or china		
69141000	Of porcelain or china	10	B10
691490	Other		
69149000	Other	10	B10
7001	Cullet and other waste and scrap of glass; glass in the mass.		
700100	Cullet and other waste and scrap of glass; glass in the mass		
70010010	Cullet and other waste and scrap of glass	5	B10
70010020	Enamel glass in the mass	10	B10
70010090	Other	10	B10
7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		
700210	Balls		
70021000	Balls	10	B10
700220	Rods		
70022010	Enamel glass rods	10	B10
70022090	Other	10	B10
	Tubes:		
700231	Of fused quartz or other fused silica		
70023100	Of fused quartz or other fused silica	10	B10
700232	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		
70023200	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10	B10
700239	Other		
70023900	Other	10	B10
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
700312	Non-wired sheets: Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
70031210	Tinted	10	B10
70031290	Other	10	B10
700319	Other		
70031910	Tinted	10	B10
70031990	Other	10	B10
700320	Wired sheets		
70032010	Tinted	10	B10
70032090	Other	10	B10
700330	Profiles		
70033010	Tinted	10	B10
70033090	Other	10	B10
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		
700420	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
	Window glass(sheet glass):		
70042011	Tinted	10	B10
70042019	Other	10	B10
	Other:		
70042091	Tinted	10	B10
70042099	Other	10	B10
700490	Other glass		
	Window glass(sheet glass):		
70049011	Tinted	10	B10
70049019	Other	10	B10
	Other:		
70049091	Tinted	10	B10
70049099	Other	10	B10
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
700510	Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
70051010	Tinted	10	B10
70051090	Other	10	B10
	Other non-wired glass:		
700521	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
70052110	Tinted	10	B10
70052190	Other	10	B10
700529	Other		
70052910	Tinted	10	B10
70052990	Other	10	B10
700530	Wired glass		
70053010	Tinted		X
70053090	Other		X
7006	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		
70060000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10	B10
7007	Safety glass, consisting of toughened (tempered) or laminated glass.		
	Toughened (tempered) safety glass:		
700711	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10	B10
700719	Other		
70071900	Other		X
	Laminated safety glass:		
700721	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70072110	Bullet proof glass	10	B10
70072190	Other	10	B10
700729	Other		
70072900	Other	10	B10
7008	Multiple-walled insulating units of glass.		
700800	Multiple-walled insulating units of glass		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
70080010	Glazed glass, double walled	10	B10
70080020	Glazed glass, multiple walled	10	B10
70080090	Other	10	B10
7009	Glass mirrors, whether or not framed, including rear-view mirrors.		
700910	Rear-view mirrors for vehicles		
70091010	Prismatic rear-view mirror for vehicles	10	B10
70091090	Other	10	B10
	Other:		
700991	Unframed		
70099100	Unframed	10	B10
700992	Framed		
70099200	Framed		X
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
701010	Ampoules		
70101000	Ampoules	10	B10
701020	Stoppers, lids and other closures		
70102000	Stoppers, lids and other closures	10	B10
701090	Other		
70109000	Other	10	B10
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		
701110	For electric lighting		
70111010	Glass envelopes for fluorescent lamps	10	B10
70111020	Glass envelopes for filament lamps	10	B10
70111090	Other	10	B10
701120	For cathode-ray tubes		
70112000	For cathode-ray tubes		X
701190	Other		
70119010	Glass envelopes for electronic valves	10	B10
70119090	Other	10	B10
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
701310	Of glass-ceramics		
70131000	Of glass-ceramics	10	B10
	Stemware drinking glasses, other than of glass-ceramics:		
701322	Of lead crystal		
70132200	Of lead crystal	10	B10
701328	Other		
70132800	Other	10	B10
	Other drinking glasses, other than of glass-ceramics:		
701333	Of lead crystal		
70133300	Of lead crystal	10	B10
701337	Other		
70133700	Other	10	B10
	Glassware of a kind used for table(other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
701341	Of lead crystal		
70134100	Of lead crystal	10	B10
701342	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		
70134200	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10	B10
701349	Other		
70134900	Other		X
	Other glassware:		
701391	Of lead crystal		
70139100	Of lead crystal	10	B10
701399	Other		
70139900	Other	10	B10
7014	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		
701400	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked		
70140010	Signalling glassware	10	B10
70140020	Optical elements	10	B10
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
701510	Glasses for corrective spectacles		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
70151010	Ophthalmic rough blanks	10	B10
70151020	Flint button	10	B10
70151090	Other	10	B10
701590	Other		
70159010	Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	10	B10
70159020	Glass for sun glasses	10	B10
70159090	Other	10	B10
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		
701610	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	B10
701690	Other		
70169000	Other	10	B10
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
701710	Of fused quartz or other fused silica		
70171000	Of fused quartz or other fused silica	10	B10
701720	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		
70172000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10	B10
701790	Other		
70179010	Graduated or calibrated laboratory glassware	10	B10
70179020	Pharmaceutical glassware	10	B10
70179030	Hygienic glassware	10	B10
70179090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7018	Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
701810	Glass beads, imitation pearls, imitation precious or semiprecious stones and similar glass smallwares		
70181010	Bangles	10	B10
70181020	Beads	10	B10
70181090	Other	10	B10
701820	Glass microspheres not exceeding 1 mm in diameter		
70182000	Glass microspheres not exceeding 1 mm in diameter	10	B10
701890	Other		
70189010	Glass Statues	10	B10
70189090	Other	10	B10
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
	Slivers, rovings, yarn and chopped strands:		
701911	Chopped strands, of a length of not more than 50 mm		
70191100	Chopped strands, of a length of not more than 50 mm	10	B10
701912	Rovings		
70191200	Rovings	10	B10
701919	Other		
70191900	Other	10	B10
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
701931	Mats		
70193100	Mats	10	B10
701932	Thin sheets (voiles)		
70193200	Thin sheets (voiles)	10	B10
701939	Other		
70193900	Other	10	B10
701940	Woven fabrics of rovings		
70194000	Woven fabrics of rovings	10	B10
	Other woven fabrics:		
701951	Of a width not exceeding 30 cm		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
70195100	Of a width not exceeding 30 cm	10	B10
701952	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex		
70195200	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	10	B10
701959	Other		
70195900	Other	10	B10
701990	Other		
70199010	Glass wool or glass fibre	10	B10
70199090	Other	10	B10
7020	Other articles of glass.		
702000	Other articles of glass		
	Glass shells, glass globes and glass founts:		
70200011	Globes for lamps and lanterns	10	B10
70200012	Founts for kerosene wick lamps	10	B10
70200019	Other	10	B10
	Glass chimneys:		
70200021	For lamps and lanterns	10	B10
70200029	Other	10	B10
70200090	Other	10	B10
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		
710110	Natural pearls		
71011010	Unworked	10	B10
71011020	Worked	10	B10
	Cultured pearls:		
710121	Unworked		
71012100	Unworked	10	B10
710122	Worked		
71012200	Worked	10	B10
7102	Diamonds, whether or not worked, but not mounted or set.		
71021000	Unsorted	10	B10
	Industrial:		
710221	Unworked or simply sawn, cleaved or bruted		
71022110	Sorted	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
71022120	Unsorted	10	B10
710229	Other		
71022910	Crushed	10	B10
71022990	Other	10	B10
	Non-industrial:		
710231	Unworked or simply sawn, cleaved or bruted		
71023100	Unworked or simply sawn, cleaved or bruted	10	B10
710239	Other		
71023910	Diamond, cut or otherwise worked but not mounted or set	10	B10
71023990	Other	10	B10
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
710310	Unworked or simply sawn or roughly shaped		
	Precious stones:		
71031011	Emerald	10	B10
71031012	Ruby and sapphire	10	B10
71031019	Other	10	B10
	Semi-precious stones:		
71031021	Feldspar (Moon stone)	10	B10
71031022	Garnet	10	B10
71031023	Agate	10	B10
71031024	Green aventurine	10	B10
71031029	Other	10	B10
	Otherwise worked:		
710391	Rubies, sapphires and emeralds		
71039100	Ruby, sapphire and emeralds	10	B10
710399	Other		
71039910	Feldspar (Moon stone)	10	B10
71039920	Garnet	10	B10
71039930	Agate	10	B10
71039940	Chalcedony	10	B10
71039990	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
710410	Piezo-electric quartz		
71041000	Piezo-electric quartz	10	B10
710420	Other, unworked or simply sawn or roughly shaped		
71042000	Other, unworked or simply sawn or roughly shaped	10	B10
710490	Other		
71049000	Other	10	B10
7105	Dust and powder of natural or synthetic precious or semi-precious stones.		
710510	Of diamonds		
71051000	Of diamond	10	B10
710590	Other		
71059000	Other	10	B10
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
710610	Powder		
71061000	Powder	10	B10
	Other:		
710691	Unwrought		
71069100	Unwrought	10	B10
710692	Semi-manufactured		
71069210	Sheets, plates, strips, tubes and pipes	10	B10
71069290	Other	10	B10
7107	Base metals clad with silver, not further worked than semi-manufactured.		
71070000	Base metals clad with silver, not further worked than semi-manufactured	10	B10
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		
	Non-monetary:		
710811	Powder		
71081100	Powder	10	B10
710812	Other unwrought forms		
71081200	Other unwrought forms	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
710813	Other semi-manufactured forms		
71081300	Other semi- manufactured forms	10	B10
710820	Monetary		
71082000	Monetary	10	B10
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured.		
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	10	B10
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form.		
	Platinum:		
711011	Unwrought or in powder form		
71101110	Unwrought form	10	B10
71101120	In powder form	10	B10
711019	Other		
71101900	Other	10	B10
	Palladium:		
711021	Unwrought or in powder form		
71102100	Unwrought or in powder form	10	B10
711029	Other		
71102900	Other	10	B10
	Rhodium:		
711031	Unwrought or in powder form		
71103100	Unwrought or in powder form	10	B10
711039	Other		
71103900	Other	10	B10
	Iridium, osmium and ruthenium:		
711041	Unwrought or in powder form		
71104100	Unwrought or in powder form	10	B10
711049	Other		
71104900	Other	10	B10
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal compounds, of a kind used principally for the recovery of precious metal.		
711230	Ash containing precious metal or precious metal compounds		
71123000	Ash containing precious metal or precious metal compounds Other:	10	B10
711291	Of gold, including metal clad with gold but excluding sweepings containing other precious metals		
71129100	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10	B10
711292	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		
71129200	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10	B10
711299	Other		
71129910	Of silver, including metal clad with silver but excluding sweepings containing other precious metals	10	B10
71129920	Sweepings containing gold or silver	10	B10
71129990	Other	10	B10
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
	Of precious metal whether or not plated or clad with precious metal:		
711311	Of silver, whether or not plated or clad with other precious metal		
71131110	Jewellery with filigree work	10	B10
71131120	Jewellery studded with gems	10	B10
71131130	Other articles of Jewellery	10	B10
71131190	Parts	10	B10
711319	Of other precious metal, whether or not plated or clad with precious metal		
71131910	Of gold, unstudded	10	B10
71131920	Of gold, set with pearls	10	B10
71131930	Of gold, set with diamonds	10	B10
71131940	Of gold, set with other precious and semi-precious stones	10	B10
71131950	Of platinum, unstudded	10	B10
71131960	Parts	10	B10
71131990	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
711320	Of base metal clad with precious metal		
71132000	Of base metal clad with precious metal	10	B10
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or metal clad with precious metal.		
	Of precious metal whether or not plated or clad with precious metal:		
711411	Of silver, whether or not plated or clad with other precious metal		
71141110	Articles	10	B10
71141120	Parts	10	B10
711419	Of other precious metal, whether or not plated or clad with precious metal		
71141910	Articles of gold	10	B10
71141920	Articles of platinum	10	B10
71141930	Parts	10	B10
711420	Of base metal clad with precious metal		
71142010	Articles clad with gold	10	B10
71142020	Other articles	10	B10
71142030	Parts	10	B10
7115	Other articles of precious metal or of metal clad with precious metal.		
711510	Catalysts in the form of wire cloth or grill, of platinum		
71151000	Catalysts in the from of wire cloth or grill, of platinum	10	B10
711590	Other		
71159010	Laboratory and industrial articles of precious metal	10	B10
71159020	Spinneret's made mainly of gold	10	B10
71159090	Other	10	B10
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
711610	Of natural or cultured pearls		
71161000	Of natural or cultured pearls	10	B10
711620	Of precious or semi-precious stones (natural, synthetic or reconstructed)		
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10	B10
7117	Imitation jewellery.		
	Of base metal, whether or not plated with precious metal:		
711711	Cuff-links and studs		
71171100	Cuff-links and studs	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
711719	Other		
71171910	Bangles	10	B10
71171920	German silver jewellery	10	B10
71171990	Other	10	B10
711790	Other		
71179010	Jewellery studded with imitation pearls or imitation or synthetic stones	10	B10
71179090	Other	10	B10
7118	Coin.		
711810	Coin (other than gold coin), not being legal tender		
71181000	Coin (other than gold coin), not being legal tender	10	B10
711890	Other		
71189000	Other	10	B10
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		
720110	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus		
72011000	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	B5
720120	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus		
72012000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	B10
720150	Alloy pig iron; spiegeleisen		
72015010	Cast iron	5	B5
72015090	Other	5	B5
7202	Ferro-alloys.		
	Ferro-manganese:		
720211	Containing by weight more than 2 % of carbon		
72021100	Containing by weight more than 2% of carbon	5	B10
720219	Other		
72021900	Other	5	B10
	Ferro-silicon:		
720221	Containing by weight more than 55 % of silicon		
72022100	Containing by weight more than 55% of silicon	5	B5
720229	Other		
72022900	Other	5	B5
720230	Ferro-silico-manganese		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72023000	Ferro-silico-manganese	5	B10
	Ferro-chromium:		
720241	Containing by weight more than 4 % of carbon		
72024100	Containing by weight more than 4 % of carbon	5	B5
720249	Other		
72024900	Other	5	B5
720250	Ferro-silico-chromium		
72025000	Ferro-silico-chromium	5	B10
720260	Ferro-nickel		
72026000	Ferro-nickel	5	B10
720270	Ferro-molybdenum		
72027000	Ferro-molybdenum	5	B5
720280	Ferro-tungsten and ferro-silico-tungsten		
72028000	Ferro tungsten and ferro-silico-tungsten	5	B10
	Other:		
720291	Ferro-titanium and ferro-silico-titanium		
72029100	Ferro-titanium and Ferro-silico-titanium	5	B10
720292	Ferro-vanadium		
72029200	Ferro-vanadium	5	B10
720293	Ferro-niobium		
72029300	Ferro-niobium	5	B10
720299	Other		
	Ferro-phosphorus, Ferro-selenium, Ferro-cobalt, Ferro-columbium, Ferro-zirconium, Ferro-tantalum:		
72029911	Ferro-phosphorus	5	B10
72029912	Ferro-selenium	5	B10
72029913	Ferro-cobalt	5	B10
72029914	Ferro-columbium	5	B10
72029915	Ferro-zirconium	5	B10
72029916	Ferro-tantalum	5	B10
	Ferro-silico-zirconium, Ferro-silico-magnesium:		
72029921	Ferro-silico-zirconium	5	B10
72029922	Ferro-silico-magnesium,	5	B5
	Ferro-boron, charge-chrome:		
72029931	Ferro-boron	5	B10
72029932	Charge-chrome	5	B10
72029990	Other	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
720310	Ferrous products obtained by direct reduction of iron ore		
72031000	Ferrous products obtained by direct reduction Of iron ore	5	B10
720390	Other		
72039000	Other	5	B10
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
720410	Waste and scrap of cast iron		
72041000	Waste and scrap of cast iron	5	B5
	Waste and scrap of alloy steel:		
720421	Of stainless steel		
72042110	Empty or discharged cartridges of all bores and sizes	5	B10
72042190	Other	5	B5
720429	Other		
72042910	Empty or discharged cartridges of all bores and sizes	5	B10
72042920	Of high speed steel	5	B10
72042990	Other	5	B10
720430	Waste and scrap of tinned iron or steel		
72043000	Waste and scrap of tinned iron or steel	5	B10
	Other waste and scrap:		
720441	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		
72044100	Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	5	B5
720449	Other		
72044900	Other	5	B5
720450	Remelting scrap ingots		
72045000	Remelting scrap ingots	5	B10
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel.		
720510	Granules		
	Of iron:		
72051011	Shot and angular grit	5	B10
72051012	Wire pellets	5	B10
72051019	Other	5	B10
	Of alloy steel:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72051021	Shot and angular grit	5	B10
72051022	Wire pellets	5	B10
72051029	Other	5	B10
72051090	Other	5	B10
	Powders:		
720521	Of alloy steel		
72052100	Of alloy steel	5	B10
720529	Other		
72052910	Of iron	5	B5
72052990	Other	5	B5
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		
720610	Ingots		
72061010	Of iron	5	B10
72061020	Of high carbon steel	5	B10
72061090	Other	5	B10
720690	Other		
	Of iron:		
72069011	Puddled bars and pilings	5	B10
72069012	Blocks, lumps and similar forms	5	B10
72069019	Other	5	B10
	Other:		
72069091	Puddled bars and pilings	5	B5
72069092	Blocks, lumps and similar forms	5	B10
72069099	Other	5	B10
7207	Semi-finished products of iron or non-alloy steel.		
	Containing by weight less than 0.25 % of carbon:		
720711	Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
72071110	Electrical quality	5	B10
72071120	Forging quality	5	B10
72071130	Seamless steel tube quality	5	B10
72071190	Other	5	B10
720712	Other, of rectangular (other than square) cross-section		
72071210	Electrical quality	5	B10
72071220	Forging quality	5	B10
72071230	Seamless steel tube quality	5	B10
72071290	Other	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
720719	Other		
72071910	Forged blanks of non-alloy steel	5	B10
72071920	Mild steel billets	5	B5
72071990	Other	5	B5
720720	Containing by weight 0.25 % or more of carbon		
72072010	Forging quality	5	B5
72072020	Spring steel quality	5	B10
72072030	Seamless steel tube quality	5	B10
72072090	Other	5	B10
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
720810	In coils, not further worked than hot-rolled, with patterns in relief		
72081000	In coils, not further worked than hot-rolled, with patterns in relief	5	B5
	Other, in coils, not further worked than hot-rolled, pickled:		
720825	Of a thickness of 4.75 mm or more		
72082510	Plates	5	B5
72082520	Universal plates	5	B5
72082530	Sheets	5	B5
72082540	Strip	5	B5
72082590	Other	5	B5
720826	Of a thickness of 3 mm or more but less than 4.75 mm		
72082610	Plates	5	B5
72082620	Universal plates	5	B5
72082630	Sheets	5	B5
72082640	Strip	5	B5
72082690	Other	5	B5
720827	Of a thickness of less than 3 mm		
72082710	Plates	5	B5
72082720	Universal plates	5	B5
72082730	Sheets	5	B5
72082740	Strip	5	B5
72082790	Other	5	B5
	Other, in coils, not further worked than hot-rolled:		
720836	Of a thickness exceeding 10 mm		
72083610	Plates	5	B5
72083620	Universal plates	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72083630	Sheets	5	B5
72083640	Strip	5	B5
72083690	Other	5	B5
720837	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72083710	Plates	5	B5
72083720	Universal plates	5	B5
72083730	Sheets	5	B5
72083740	Strip	5	B5
72083790	Other	5	B5
720838	Of a thickness of 3 mm or more but less than 4.75 mm		
72083810	Plates	5	B5
72083820	Universal plates	5	B5
72083830	Sheets	5	B5
72083840	Strip	5	B5
72083890	Other	5	B5
720839	Of a thickness of less than 3 mm		
72083910	Plates	5	B5
72083920	Universal plates	5	B5
72083930	Sheets	5	B5
72083940	Strip	5	B5
72083990	Other	5	B5
720840	Not in coils, not further worked than hot-rolled, with patterns in relief		
72084010	Plates	5	B5
72084020	Universal plates	5	B5
72084030	Sheets	5	B5
72084040	Strip	5	B5
72084090	Other	5	B5
	Other, not in coils, not further worked than hot-rolled:		
720851	Of a thickness exceeding 10 mm		
72085110	Plates	5	B5
72085120	Universal plates	5	B5
72085130	Sheets	5	B5
72085140	Strip	5	B5
72085190	Other	5	B5
720852	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72085210	Plates	5	B5
72085220	Universal plates	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72085230	Sheets	5	B5
72085240	Strip	5	B5
72085290	Other	5	B5
720853	Of a thickness of 3 mm or more but less than 4.75 mm		
72085310	Plates	5	B5
72085320	Universal plates	5	B5
72085330	Sheets	5	B5
72085340	Strip	5	B5
72085390	Other	5	B5
720854	Of a thickness of less than 3 mm		
72085410	Plates	5	B5
72085420	Universal plates	5	B5
72085430	Sheets	5	B5
72085440	Strip	5	B5
72085490	Other	5	B5
720890	Other		
72089000	Other	5	B5
7209	Flat-rolled products of iron, or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
	In coils, not further worked than cold-rolled (cold-reduced):		
720915	Of a thickness of 3 mm or more		
72091510	Plates	5	B5
72091520	Sheets	5	B5
72091530	Strip	5	B5
72091590	Other	5	B5
720916	Of a thickness exceeding 1 mm but less than 3 mm		
72091610	Plates	5	B5
72091620	Sheets	5	B5
72091630	Strip	5	B5
72091690	Other	5	B5
720917	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72091710	Plates	5	B5
72091720	Sheets	5	B5
72091730	Strip	5	B5
72091790	Other	5	B5
720918	Of a thickness of less than 0.5 mm		
72091810	Plates	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72091820	Sheets	5	B5
72091830	Strip	5	B5
72091890	Other	5	B5
	Not in coils, not further worked than cold-rolled (cold-reduced):		
720925	Of a thickness of 3 mm or more		
72092510	Plates	5	B5
72092520	Sheets	5	B5
72092530	Strip	5	B5
72092590	Other	5	B5
720926	Of a thickness exceeding 1 mm but less than 3 mm		
72092610	Plates	5	B5
72092620	Sheets	5	B5
72092630	Strip	5	B5
72092690	Other	5	B5
720927	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72092710	Plates	5	B5
72092720	Sheets	5	B5
72092730	Strip	5	B5
72092790	Other	5	B5
720928	Of a thickness of less than 0.5 mm		
72092810	Plates	5	B5
72092820	Sheets	5	B5
72092830	Strip	5	B5
72092890	Other	5	B5
720990	Other		
72099000	Other	5	B5
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
	Plated or coated with tin:		
721011	Of a thickness of 0.5 mm or more		
72101110	OTS/MR Type	5	B5
72101190	Other	5	B5
721012	Of a thickness of less than 0.5 mm		
72101210	OTS/MR Type	5	B5
72101290	Other	5	B5
721020	Plated or coated with lead, including terne-plate		
72102000	Plated or coated with lead, including terne-plate	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
721030	Electrolytically plated or coated with zinc		
72103010	Corrugated	5	B5
72103090	Other	5	B5
	Otherwise plated or coated with zinc:		
721041	Corrugated		
72104100	Corrugated	5	B5
721049	Other		
72104900	Other	5	B5
721050	Plated or coated with chromium oxides or with chromium and chromium oxides		
72105000	Plated or coated with chromium oxides or with chromium and chromium oxides	5	B5
	Plated or coated with aluminium:		
721061	Plated or coated with aluminium-zinc base alloys		
72106100	Plated or coated with aluminium-zinc alloys	5	B5
721069	Other		
72106900	Other	5	B5
721070	Painted, varnished or coated with plastics		
72107000	Painted, varnished or coated with plastics	5	B5
721090	Other		
72109010	Lacquered	5	B5
72109090	Other	5	B5
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		
	Not further worked than hot-rolled:		
721113	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief		
72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5	B5
721114	Other, of a thickness of 4.75 mm or more		
72111410	Flats	5	B5
72111420	Universal plates	5	B5
72111430	Hoops	5	B5
72111440	Sheets	5	B5
72111450	Strip	5	B5
72111460	Skelp	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72111490	Other	5	B5
721119	Other		
72111910	Flats	5	B5
72111920	Universal plates	5	B5
72111930	Hoops	5	B5
72111940	Sheets	5	B5
72111950	Strip	5	B5
72111960	Skelp	5	B5
72111990	Other	5	B5
	Not further worked than cold-rolled (cold-reduced):		
721123	Containing by weight less than 0.25% of carbon		
72112310	Flats	5	B5
72112320	Universal plates	5	B5
72112330	Hoops	5	B5
72112340	Sheets	5	B5
72112350	Strip	5	B5
72112390	Other	5	B5
721129	Other		
72112910	Flats	5	B5
72112920	Universal plates	5	B5
72112930	Hoops	5	B5
72112940	Sheets	5	B5
72112950	Strip	5	B5
72112960	Skelp	5	B5
72112990	Other	5	B5
721190	Other		
	Universal plates:		
72119011	Of boiler quality	5	B5
72119012	Of high tensile quality	5	B5
72119013	Of ship building quality	5	B5
72119090	Other	5	B5
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
721210	Plated or coated with tin		
72121010	OTS or MR Type	5	B5
72121090	Other	5	B5
721220	Electrolytically plated or coated with zinc		
72122010	Corrugated	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72122090	Other	5	B5
721230	Otherwise plated or coated with zinc		
72123010	Corrugated	5	B5
72123090	Other	5	B5
721240	Painted, varnished or coated with plastics		
72124000	Painted, varnished or coated with plastics	5	B5
721250	Otherwise plated or coated		
72125010	Plated or coated with lead	5	B5
72125020	Lacquered	5	B5
72125090	Other	5	B5
721260	Clad		
72126000	Clad	5	B5
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process		
72131010	Of free cutting steel	5	B5
72131090	Other	5	B5
721320	Other, of free-cutting steel		
72132010	Electrode quality	5	B5
72132020	Cold heading quality	5	B5
72132090	Other	5	B5
	Other:		
721391	Of circular cross-section measuring less than 14 mm in diameter		
72139110	Electrode quality	5	B5
72139120	Cold heading quality	5	B5
72139190	other	5	B5
721399	Other		
72139910	Electrode quality	5	B5
72139920	Cold heading quality	5	B5
72139990	Other	5	B5
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
721410	Forged		
72141010	Spring steel quality	5	B5
72141090	Other	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
721420	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		
72142010	Spring steel quality	5	B5
72142090	Other	5	B5
721430	Other, of free-cutting steel		
72143000	Other, of free cutting steel	5	B5
	Other:		
721491	Of rectangular (other than square) cross-section		
72149110	Mild steel bright bar	5	B5
72149190	Other	5	B5
721499	Other		
72149910	Of spring steel quality	5	B5
72149990	Other	5	B5
7215	Other bars and rods of iron or non-alloy steel.		
721510	Of free-cutting steel, not further worked than cold-formed or cold-finished		
72151000	Of free-cutting steel, not further worked than cold-formed or cold-finished	5	B5
721550	Other, not further worked than cold-formed or cold-finished		
72155010	Mild steel bright bar	5	B5
72155090	Other	5	B5
721590	Other		
72159010	Plated or coated with zinc	5	B5
72159020	Plated or coated with other base metals	5	B5
72159090	Other	5	B5
7216	Angles, shapes and sections of iron or non-alloy steel.		
721610	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
72161000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	5	B5
721621	L sections		
72162100	L sections	5	B5
721622	T sections		
72162200	T sections U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
721631	U sections		
72163100	U sections	5	B5
721632	I sections		
72163200	I sections	5	B5
721633	H sections		
72163300	H sections	5	B5
721640	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
72164000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5	B5
721650	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		
72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5	B5
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
721661	Obtained from flat-rolled products		
72166100	Obtained from flat-rolled products	5	B5
721669	Other		
72166900	Other	5	B5
	Other:		
721691	Cold-formed or cold-finished from flat-rolled products		
72169100	Cold-formed or cold-finished from flat rolled products	5	B5
721699	Other		
72169910	Plated or coated with zinc	5	B5
72169920	Plated or coated with base metals other than zinc	5	B5
72169930	Slotted angles and slotted channels	5	B5
72169940	Forged	5	B5
72169990	Other	5	B5
7217	Wire of iron or non-alloy steel.		
721710	Not plated or coated, whether or not polished		
72171010	Of a thickness of 18 SWG and below	5	B5
72171020	Of a thickness above 18 SWG but up to 26 SWG	5	B5
72171030	Of a thickness above 26 SWG	5	B5
721720	Plated or coated with zinc		
72172010	Of a thickness of 18 SWG and below	5	B5
72172020	Of a thickness above 18 SWG but up to 26 SWG	5	B5
72172030	Of a thickness above 26 SWG	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
721730	Plated or coated with other base metals		
72173010	Of a thickness of 18 SWG and below	5	B5
72173020	Of a thickness above 18 SWG but up to 26 SWG	5	B5
72173030	Of a thickness above 26 SWG	5	B5
721790	Other		
	Shaped and profiled wire:		
72179011	Of cross section – half round	5	B5
72179012	Of cross section – flat and rectangular	5	B5
72179013	Of cross section – ‘z’ shaped	5	B5
72179019	Of cross section – other shapes	5	B5
	Other:		
72179091	High tensile quality	5	B5
72179092	Electrode quality	5	B5
72179093	Electric resistance wire (including electric resistance heating wire)	5	B5
72179099	Other	5	B5
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		
721810	Ingots and other primary forms		
72181000	Ingots and other primary forms	5	B5
	Other:		
721891	Of rectangular (other than square) cross-section		
72189100	Of rectangular (other than square) cross-section	5	B5
721899	Other		
72189910	Billets	5	B5
72189990	Other	5	B5
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more.		
	Not further worked than hot-rolled, in coils:		
721911	Of a thickness exceeding 10 mm		
	Chromium type:		
72191111	Not exceeding 14 mm	5	B5
72191112	Exceeding 14 mm	5	B5
72191190	Other	5	B5
721912	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72191200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	B5
721913	Of a thickness of 3 mm or more but less than 4.75 mm		
72191300	Of a thickness of 3 mm or more but less than 4.75 mm	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
721914	Of a thickness of less than 3 mm		
72191400	Of a thickness of less than 3 mm Not further worked than hot-rolled, not in coils:	5	B5
721921	Of a thickness exceeding 10 mm		
	Universal plates of stainless steel or heat resisting steel and chromium type:		
72192111	Not exceeding 14 mm	5	B5
72192112	Exceeding 14 mm	5	B5
	Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type:		
72192121	Not exceeding 14 mm	5	B5
72192122	Exceeding 14 mm	5	B5
	Other chromium type:		
72192131	Not exceeding 14 mm	5	B5
72192132	Exceeding 14 mm	5	B5
	Other nickel chromium austenitic type:		
72192141	Not exceeding 14 mm	5	B5
72192142	Exceeding 14 mm	5	B5
72192190	Other	5	B5
721922	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
	Universal plates of stainless steel or heat resisting steel:		
72192211	Chromium type	5	B5
72192212	Nickel chromium austenitic type	5	B5
72192219	Other	5	B5
	Other:		
72192291	Chromium type	5	B5
72192292	Nickel chromium austenitic type	5	B5
72192299	Other	5	B5
721923	Of a thickness of 3 mm or more but less than 4.75 mm		
72192310	Chromium type	5	B5
72192320	Nickel chromium austenitic type	5	B5
72192390	Other	5	B5
721924	Of a thickness of less than 3 mm		
	Chromium type, of a thickness:		
72192411	Below 0.35 mm	5	B5
72192412	0.35 mm and above but below 0.56 mm	5	B5
72192413	0.56 mm and above but below 0.90 mm	5	B5
72192419	Other	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Nickel chromium austenitic type, of a thickness:		
72192421	Below 0.35 mm	5	B5
72192422	0.35 mm and above but below 0.56 mm	5	B5
72192423	0.56 mm and above but below 0.90 mm	5	B5
72192429	Other	5	B5
72192490	Other	5	B5
	Not further worked than cold-rolled (cold reduced):		
721931	Of a thickness of 4.75 mm or more		
	Chromium type:		
72193111	Not exceeding 14 mm	5	B5
72193112	Exceeding 14 mm	5	B5
	Nickel chromium austenitic type:		
72193121	Not exceeding 14 mm	5	B5
72193122	Exceeding 14 mm	5	B5
72193190	Other	5	B5
721932	Of a thickness of 3 mm or more but less than 4.75 mm		
72193210	Chromium type	5	B5
72193220	Nickel chromium austenitic type	5	B5
72193290	Other	5	B5
721933	Of a thickness exceeding 1 mm but less than 3 mm		
72193310	Chromium type	5	B5
72193320	Nickel chromium austenitic type	5	B5
72193390	Other	5	B5
721934	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72193410	Chromium type	5	B5
72193420	Nickel chromium austenitic type	5	B5
72193490	Other	5	B5
721935	Of a thickness of less than 0.5 mm		
72193510	Chromium type	5	B5
72193520	Nickel chromium austenitic type	5	B5
72193590	Other	5	B5
721990	Other		
	Sheets and plates:		
72199011	Thickness more than 4.75 mm	5	B5
72199012	Thickness 3 mm to 4.75 mm	5	B5
72199013	Thickness less than 3 mm	5	B5
72199090	Other	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm.		
	Not further worked than hot-rolled:		
722011	Of a thickness of 4.75 mm or more		
72201110	Skelp for pipes and tubes	5	B5
	Strips for pipes and tubes (other than skelp):		
72201121	Chromium type	5	B5
72201122	Nickel chromium austenitic type	5	B5
72201129	Other	5	B5
72201190	Other	5	B5
722012	Of a thickness of less than 4.75 mm		
72201210	Skelp for pipes and tubes	5	B5
	Strips for pipes and tubes (other than skelp):		
72201221	Chromium type	5	B5
72201222	Nickel chromium austenitic type	5	B5
72201229	Other	5	B5
72201290	Other	5	B5
722020	Not further worked than cold-rolled (cold-reduced)		
72202010	Skelp for pipes and tubes	5	B5
	Strips for pipes and tubes (other than skelp):		
72202021	Chromium type	5	B5
72202022	Nickel chromium austenitic type	5	B5
72202029	Other	5	B5
72202090	Other	5	B5
722090	Other		
72209010	Skelp (strips for pipes and tubes)	5	B5
	Strips for pipes and tubes (other than skelp):		
72209021	Chromium type	5	B5
72209022	Nickel chromium austenitic type	5	B5
72209029	Other	5	B5
72209090	Other	5	B5
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		
722100	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		
	Bright bars:		
72210011	Chromium type	5	B5
72210012	Nickel chromium austenitic type	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72210019	Other	5	B5
72210090	Other	5	B5
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
722211	Of circular cross-section		
	Bright bars:		
72221111	Chromium type	5	B5
72221112	Nickel chromium austenitic type	5	B5
72221119	Other	5	B5
	Other:		
72221191	Chromium type	5	B5
72221192	Nickel chromium austenitic type	5	B5
72221199	Other	5	B5
722219	Other		
	Bright bars:		
72221911	Chromium type	5	B5
72221912	Nickel chromium austenitic type	5	B5
72221919	Other	5	B5
	Other:		
72221991	Chromium type	5	B5
72221992	Nickel chromium austenitic type	5	B5
72221999	Other	5	B5
722220	Bars and rods, not further worked than cold-formed or cold-finished		
	Bright bars:		
72222011	Chromium type	5	B5
72222012	Nickel chromium austenitic type	5	B5
72222019	Other	5	B5
	Other:		
72222091	Chromium type	5	B5
72222092	Nickel chromium austenitic type	5	B5
72222099	Other	5	B5
722230	Other bars and rods		
	Bright bars:		
72223011	Chromium type	5	B5
72223012	Nickel chromium austenitic type	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72223019	Other	5	B5
	Other:		
72223091	Chromium type	5	B5
72223092	Nickel chromium austenitic type	5	B5
72223099	Other	5	B5
722240	Angles, shapes and sections		
72224010	Of thickness of 80 mm and above	5	B5
72224020	Of below 80 mm	5	B5
7223	Wire of stainless steel.		
722300	Wire of stainless steel		
72230010	Electrode quality	5	B5
	Other:		
72230091	Of thickness of above 1.5 mm	5	B5
72230092	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	5	B5
72230099	Of thickness of below 0.46 mm	5	B5
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
722410	Ingots and other primary forms		
72241000	Ingots and other primary forms	5	B5
722490	Other		
72249010	Of tool steel quality	5	B5
72249020	Of die steel quality	5	B5
72249030	Of cobalt bearing high speed steel quality	5	B5
72249040	Forged blanks of alloy steel	5	B5
	Other:		
72249091	Billets	5	B5
72249099	Other	5	B5
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
	Of silicon-electrical steel:		
722511	Grain-oriented		
72251100	Grain-oriented	5	B5
722519	Other		
72251900	Other	5	B5
722530	Other, not further worked than hot-rolled, in coils		
72253010	Of spring steel quality	5	B5
72253090	Other	5	B5
722540	Other, not further worked than hot-rolled, not in coils		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of a thickness of above 4.75 mm:		
72254011	Boiler quality	5	B5
72254012	Pressure vessel quality	5	B5
72254013	High tensile quality	5	B5
72254019	Other	5	B5
72254020	Of a thickness of 3 mm and above but not exceeding 4.75 mm	5	B5
72254030	Of a thickness of below 3 mm	5	B5
722550	Other, not further worked than cold-rolled (cold-reduced)		
72255010	Of a thickness of less than 3 mm	5	B5
72255020	Of a thickness of 3 mm to 4.75 mm	5	B5
72255030	Of a thickness of above 4.5 mm	5	B5
	Other:		
722591	Electrolytically plated or coated with zinc		
72259100	Electrolytically plated or coated with zinc	5	B5
722592	Otherwise plated or coated with zinc		
72259200	Otherwise plated or coated with zinc	5	B5
722599	Other		
72259900	Other	5	B5
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		
	Of silicon-electrical steel:		
722611	Grain-oriented		
72261100	Grain-oriented	5	B5
722619	Other		
72261900	Other	5	B5
722620	Of high speed steel		
	Hot-rolled:		
72262011	In coils	5	B5
72262012	Other	5	B5
	Cold-rolled:		
72262021	In coils	5	B5
72262022	Other	5	B5
72262030	Hoops and strips	5	B5
	Other:		
722691	Not further worked than hot-rolled		
72269110	Of a thickness of below 3 mm	5	B5
72269120	Of a thickness of 3 mm and above but not exceeding 4.75 mm	5	B5
72269130	High tensile quality of a thickness of above 4.75 mm	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72269190	Other	5	B5
722692	Not further worked than cold-rolled (cold-reduced)		
72269210	Of a thickness of below 3 mm	5	B5
72269220	Of a thickness of 3 mm and above but not exceeding 4.75 mm	5	B5
72269230	Of a thickness of above 4.75 mm	5	B5
722699	Other		
72269910	Of a thickness of above 4.75 mm	5	B5
72269920	Of a thickness of above 3 mm and but not exceeding 4.75 mm	5	B5
72269930	Of a thickness of below 3 mm	5	B5
72269940	Skelp (strips for pipes and tubes)	5	B5
	Hoops and strips:		
72269951	Hot rolled	5	B5
72269952	Cold rolled	5	B5
72269953	Of spring steel, other than skelp	5	B5
72269960	Skelps and strips for razor blades and saw blades	5	B5
72269990	Other	5	B5
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
722710	Of high speed steel		
72271000	Of high speed steel	5	B5
722720	Of silico-manganese steel		
72272000	Of silico-manganese steel	5	B5
722790	Other		
72279010	Valve spring steel quality	5	B5
72279020	Other spring steel quality	5	B5
72279030	Ball bearing quality	5	B5
72279040	Cold heading quality	5	B5
72279050	Lead-free cutting quality	5	B5
72279060	Sulphur free cutting quality	5	B5
72279090	Other	5	B5
7228	Other bars and rods of other alloy steel; angels, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		
722810	Bars and rods, of high speed steel		
72281010	Bright bars	5	B5
72281090	Other	5	B5
722820	Bars and rods, of silico-manganese steel		
72282000	Bars and rods, of silico-manganese steel	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
722830	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
	Bright bars:		
72283011	Of alloy tool steel	5	B5
72283019	Other	5	B5
	Other:		
72283021	Lead bearing steel	5	B5
72283022	Spring steel	5	B5
72283023	Sulphur bearing steel	5	B5
72283024	Tool and die steel	5	B5
72283029	Other	5	B5
722840	Other bars and rods, not further worked than forged		
72284000	Other bars and rods, not further worked than forged	5	B5
722850	Other bars and rods, not further worked than cold-formed, cold-finished		
72285010	Of engine valves and cold heading steel	5	B5
72285090	Other	5	B5
722860	Other bars and rods		
	Bright bars:		
72286011	Of alloy tool steel	5	B5
72286012	Other	5	B5
	Other:		
72286091	Lead bearing steel	5	B5
72286092	Spring steel	5	B5
72286093	Sulphur bearing steel	5	B5
72286094	Tool and die steel	5	B5
72286099	Other	5	B5
722870	Angels, shapes and sections		
	Not further worked than hot-rolled, hot-drawn or extruded:		
72287011	Of 80 mm or more	5	B5
72287012	Of less than 80 mm	5	B5
	Not further worked than cold-formed, cold-finished:		
72287021	Of 80 mm or more	5	B5
72287022	Of less than 80 mm	5	B5
722880	Hollow drill bars and rods		
72288010	Of alloy steel	5	B5
72288020	Of non alloy steel, forged	5	B5
72288090	Other	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7229	Wire of other alloy steel.		
722920	Of silico-manganese steel		
72292000	Of silico-manganese steel	5	B5
722990	Other		
	Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated:		
72299011	Tinned wire	5	B5
72299012	Bronze coated wire	5	B5
72299013	Trapezoidal wire	5	B5
72299014	Half round wire	5	B5
72299015	Crimped wire	5	B5
72299016	Copper coated wire	5	B5
	Electrode quality, wire rope quality and ACSR quality not insulated:		
72299021	Electrode quality	5	B5
72299022	Wire rope quality	5	B5
72299023	ACSR quality	5	B5
	Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated:		
72299031	Wire (excluding wire type lead)	5	B5
72299032	Spring wire	5	B5
72299033	High tensile wire	5	B5
72299034	Hardened and tempered wire	5	B5
72299040	Other wire	5	B5
	Shaped and profiled wires of cross-section:		
72299051	Half round	5	B5
72299052	Flat and rectangular	5	B5
72299053	'L' shape	5	B5
72299054	'Z' Shape	5	B5
72299059	Other	5	B5
72299060	Electric resistance wire (including electric resistance heating wire)	5	B5
72299070	Crimped wire	5	B5
72299090	Other	5	B5
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
730110	Sheet piling		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73011000	Sheet piling	10	B10
730120	Angles, shapes and sections		
73012010	Steel slotted angles	10	B10
73012090	Other	10	B10
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		
730210	Rails		
73021010	For railways	10	B10
73021020	For tramways	10	B10
73021090	Other	10	B10
730230	Switch blades, crossing frogs, point rods and other crossing pieces		
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	10	B10
730240	Fish-plates and sole plates		
73024000	Fish-plates and sole plates	10	B10
730290	Other		
73029010	Material for joining or fixing rails	10	B10
73029090	Other	10	B10
7303	Tubes, pipes and hollow profiles, of cast iron.		
730300	Tubes, pipes and hollow profiles, of cast iron		
73030010	Rain water pipe	10	B10
73030020	Soil pipe	10	B10
73030030	Spun pipe	10	B10
73030090	Other	10	B10
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	Line pipe of a kind used for oil and gas pipelines:		
730411	Of stainless steel		
73041110	Tubes and pipes	10	B10
73041120	Blanks for tubes and pipes	10	B10
73041190	Other	10	B10
730419	Other		
73041910	Tubes and pipes	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73041920	Blanks for tubes and pipes	10	B10
73041990	Other	10	B10
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
730422	Drill pipe of stainless steel		
73042200	Drill pipe of stainless steel	10	B10
730423	Other drill pipe		
73042310	Of iron	10	B10
73042390	Other	10	B10
730424	Other, of stainless steel		
73042400	Other, of stainless steel	10	B10
730429	Other		
73042910	Of iron	10	B10
73042990	Other	10	B10
	Other, of circular cross-section, of iron or non-alloy steel:		
730431	Cold-drawn or cold-rolled (cold-reduced)		
	Up to 114.3 mm outer diameter:		
73043111	Of iron	10	B10
73043119	Other	10	B10
	Above 114.3 mm but up to 219.1 mm outer diameter:		
73043121	Of iron	10	B10
73043129	Other	10	B10
	Above 219.1 mm diameter:		
73043131	Of iron	10	B10
73043139	Other	10	B10
730439	Other		
	Up to 114.3 mm outer diameter:		
73043911	Of iron	10	B10
73043919	Other	10	B10
	Above 114.3 mm but up to 219.1 mm outer diameter:		
73043921	Of iron	10	B10
73043929	Other	10	B10
	Above 219.1 mm outer diameter:		
73043931	Of iron	10	B10
73043939	Other	10	B10
	Other, of circular cross-section, of stainless steel:		
730441	Cold-drawn or cold-rolled (cold-reduced)		
73044100	Cold-drawn or cold rolled (cold reduced)	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
730449	Other		
73044900	Other Other, of circular cross section, of alloy steel:	10	B10
730451	Cold-drawn or cold-rolled (cold-reduced)		
73045110	Up to 114.3 mm diameter	10	B10
73045120	Above 114.3 mm but up to 219.1 mm outer diameter	10	B10
73045130	Above 219.1 mm outer diameter	10	B10
730459	Other		
73045910	Up to 114.3 mm diameter	10	B10
73045920	Above 114.3 mm but up to 219.1 mm outer diameter	10	B10
73045930	Above 219.1 mm outer diameter	10	B10
730490	Other		
73049000	Other	10	B10
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel. Line pipe of a kind used for oil or gas pipelines:		
730511	Longitudinally submerged arc welded Galvanised pipes:		
73051111	Of iron	10	B10
73051119	Other	10	B10
	Non-galvanised pipes:		
73051121	Of iron	10	B10
73051129	Other	10	B10
730512	Other, longitudinally welded Galvanised pipes:		
73051211	Of iron	10	B10
73051219	Other	10	B10
	Non-galvanised pipes:		
73051221	Of iron	10	B10
73051229	Other	10	B10
730519	Other Galvanised pipes:		
73051911	Of iron	10	B10
73051919	Other	10	B10
	Non-galvanised (black) pipes:		
73051921	Of iron	10	B10
73051929	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
730520	Casing of a kind used in drilling for oil or gas		
73052010	Of iron	10	B10
73052090	Other	10	B10
	Other, welded:		
730531	Longitudinally welded		
73053110	Of iron	10	B10
73053190	Other	10	B10
730539	Other		
73053910	Of iron	10	B10
73053990	Other	10	B10
730590	Other		
73059010	High pressure hydroelectric conduits of steel	10	B10
	ERW precision tubes:		
73059021	Of iron	10	B10
73059029	Other	10	B10
	Other:		
73059091	Of iron	10	B10
73059099	Other	10	B10
7306	Other tubes pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	Line pipe of a kind used for oil and gas pipelines:		
730611	Welded, of stainless steel		
73061100	Welded, of stainless steel	10	B10
730619	Other		
	Galvanised pipes:		
73061911	Of iron	10	B10
73061919	Other	10	B10
	Non-galvanised pipes:		
73061921	Of iron	10	B10
73061929	Other	10	B10
	Casing and tubing of a kind used in drilling for oil or gas:		
730621	Welded, of stainless steel		
73062100	Welded, of stainless steel	10	B10
730629	Other		
73062911	Of iron	10	B10
73062919	Other	10	B10
730630	Other, welded, of circular cross-section, of iron or non-alloy steel		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73063010	Of iron	10	B10
73063090	Other	10	B10
730640	Other, welded, of circular cross-section, of stainless steel		
73064000	Other, welded, of circular cross-section, of stainless steel	10	B10
730650	Other, welded, of circular cross-section, of other alloy steel		
73065000	Other, welded, of circular cross-section, of other alloy steel	10	B10
	Other, welded, of non-circular cross section:		
730661	Of square or rectangular cross-section		
73066100	Of square or rectangular cross-section	10	B10
730669	Of other non-circular cross-section		
73066900	Of other non-circular cross-section	10	B10
730690	Other		
	ERW precision tubes:		
73069011	Of iron	10	B10
73069019	Other	10	B10
73069090	Other	10	B10
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
	Cast fittings:		
730711	Of non-malleable cast iron		
73071110	Sponge iron cast fittings	10	B10
73071120	SG iron cast fittings	10	B10
73071190	Other	10	B10
730719	Other		
73071900	Other	10	B10
	Other, of stainless steel:		
730721	Flanges		
73072100	Flanges	10	B10
730722	Threaded elbows, bends and sleeves		
73072200	Threaded elbows, bends and sleeves	10	B10
730723	Butt welding fittings		
73072300	Butt welding fittings	10	B10
730729	Other		
73072900	Other	10	B10
	Other:		
730791	Flanges		
73079110	Galvanised	10	B10
73079190	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
730792	Threaded elbows, bends and sleeves		
73079210	Galvanised	10	B10
73079290	Other	10	B10
730793	Butt welding fittings		
73079310	Galvanised	10	B10
73079390	Other	10	B10
730799	Other		
73079910	Galvanised	10	B10
73079990	Other	10	B10
7308	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
730810	Bridges and bridge-sections		
73081000	Bridges and bridge-sections	10	B10
730820	Towers and lattice masts		
	Towers, whether or not assembled:		
73082011	For transmission line	10	B10
73082019	Other	10	B10
73082020	Lattice masts	10	B10
730830	Doors, windows and their frames and thresholds for doors		
73083000	Doors, windows and their frames and thresholds for doors	10	B10
730840	Equipment for scaffolding, shuttering, propping or pitpropping		
73084000	Equipment for scaffolding, shuttering, propping or pit-propping	10	B10
730890	Other		
73089010	Beams, channels, pillars and girders prepared for use in structures	10	B10
73089020	Drop rods	10	B10
73089030	Hatchway, rails and bulkheads for ships or boats and parts of hull	10	B10
73089040	Galvanised tension bars	10	B10
73089050	Structures and super structures for mining	10	B10
73089060	Truss rods	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73089070	Tubular steel poles for electric transmission and distribution lines	10	B10
73089090	Other	10	B10
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
730900	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
73090010	Galvanized iron tanks	10	B10
73090020	Galvanized iron barrels and drums	10	B10
73090030	Pressed steel tanks	10	B10
73090040	Pressure vessels	10	B10
73090090	Other	10	B10
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
731010	Of a capacity of 50 l or more		
73101010	Tin plate containers	10	B10
73101020	Trunks and cases	10	B10
73101090	Other	10	B10
	Of a capacity of less than 50 l:		
731021	Cans which are to be closed by soldering or crimping		
73102110	Tin plate containers	10	B10
73102190	Other	10	B10
731029	Other		
73102910	Tin plate containers	10	B10
73102920	Trunks and cases	10	B10
73102990	Other	10	B10
7311	Containers for compressed or liquefied gas, of iron or steel.		
731100	Containers for compressed or liquefied gas, of iron or steel		
73110010	Liquefied petroleum gas (LPG) cylinder	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73110020	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	10	B10
73110030	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	10	B10
73110090	Other	10	B10
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
731210	Stranded wire, ropes, cables		
73121010	Wire ropes, black	10	B10
73121020	Wire ropes, galvanised	10	B10
73121030	Stranded wire	10	B10
73121090	Other	10	B10
731290	Other		
73129000	Other	10	B10
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.		
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		
73130010	Barbed wire	10	B10
73130020	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing	10	B10
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
	Woven cloth:		
731412	Endless bands for machinery, of stainless steel		
73141200	Endless bands for machinery, of stainless steel	10	B10
731414	Other woven cloth, of stainless steel		
73141410	Wire gauze (wire cloth, wire mesh)	10	B10
73141490	Other	10	B10
731419	Other		
73141910	Wire gauze (wire cloth, wire mesh)	10	B10
73141990	Other	10	B10
731420	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more		
73142010	Wire netting	10	B10
73142090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other grill, netting and fencing, welded at the intersection:		
731431	Plated or coated with zinc		
73143100	Plated or coated with zinc	10	B10
731439	Other		
73143900	Other	10	B10
	Other cloth, grill, netting and fencing:		
731441	Plated or coated with zinc		
73144110	Wire netting	10	B10
73144190	Other	10	B10
731442	Coated with plastics		
73144210	Wire netting	10	B10
73144290	Other	10	B10
731449	Other		
73144910	Wire netting	10	B10
73144990	Other	10	B10
731450	Expanded metal		
73145000	Expanded metal	10	B10
7315	Chain and parts thereof, of iron or steel.		
	Articulated link chain and parts thereof:		
731511	Roller chain		
73151100	Roller chain	10	B10
731512	Other chain		
73151210	Lifting and hoisting chain	10	B10
73151220	Ship chain	10	B10
73151290	Other	10	B10
731519	Parts		
73151900	Parts	10	B10
731520	Skid chain		
73152000	Skid chain	10	B10
	Other chain:		
731581	Stud-chain		
73158100	Stud-link	10	B10
731582	Other, welded link		
73158200	Other, welded link	10	B10
731589	Other		
73158900	Other	10	B10
731590	Other parts		
73159000	Other parts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7316	Anchors, grapnels and parts thereof, of iron or steel.		
731600	Anchors, grapnels and parts thereof, of iron or steel		
73160010	Anchors and grapnels	10	B10
73160090	Parts	10	B10
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		
731700	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
	Nails:		
73170011	For animal shoes	10	B10
73170012	For fixing heel strips and toe plates	10	B10
73170013	Wire nails	10	B10
73170019	Other nails	10	B10
	Spikes:		
73170021	Dog spikes	10	B10
73170029	Other	10	B10
73170030	Tacks	10	B10
	Other:		
73170091	Staples other than in strips, and drawing pins	10	B10
73170099	Other	10	B10
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.		
	Threaded articles:		
731811	Coach screws		
73181110	Machine screws	10	B10
73181190	Other	10	B10
731812	Other wood screws		
73181200	Other wood screws	10	B10
731813	Screw hooks and screw rings		
73181300	Screw hooks and screw rings	10	B10
731814	Self-tapping screws		
73181400	Self-tapping screws	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
731815	Other screws and bolts, whether or not with their nuts or washers		
73181500	Other screws and bolts, whether or not with their nuts or washers		X
731816	Nuts		
73181600	Nuts	10	B10
731819	Other		
73181900	Other Non-threaded articles:	10	B10
731821	Spring washers and other lock washers		
73182100	Spring washers and other lock washers	10	B10
731822	Other washers		
73182200	Other washers	10	B10
731823	Rivets		
73182300	Rivets	10	B10
731824	Cotters and cotter-pins		
73182400	Cotters and cotter-pins	10	B10
731829	Other		
73182910	Cirelips	10	B10
73182990	Other		X
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
731920	Safety pins		
73192000	Safety pins	10	B10
731930	Other pins		
73193000	Other pins	10	B10
731990	Other		
73199000	Other	10	B10
7320	Springs and leaves for springs, of iron or steel.		
732010	Leaf-springs and leaves thereof		
	Leaf-springs:		
73201011	For motor vehicles		X
73201012	For railways and tramways	10	B10
73201019	Other	10	B10
73201020	Leaves for springs	10	B10
732020	Helical springs		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73202000	Helical springs	10	B10
732090	Other		
73209010	Coil spring for railways, tramways	10	B10
73209020	Spring pins	10	B10
73209090	Other		X
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
	Cooking appliances and plate warmers:		
732111	For gas fuel or for both gas and other fuels		
73211110	Cookers and kitchen stoves	10	B10
73211120	Other stoves	10	B10
73211190	Other	10	B10
732112	For liquid fuel		
73211210	Cookers and kitchen stoves	10	B10
73211220	Other stoves	10	B10
73211290	Other	10	B10
732119	Other, including appliances for solid fuel		
73211910	Cookers and kitchen stoves	10	B10
73211990	Other stoves and appliances	10	B10
	Other appliances:		
732181	For gas fuel or for both gas and other fuels		
73218100	For gas fuel or for both gas and other fuels	10	B10
732182	For liquid fuel		
73218200	For liquid fuel	10	B10
732189	Other, including appliances for solid fuel		
73218910	Clay tandoor (oven with iron or steel body and earthen grates)	10	B10
73218990	Other	10	B10
732190	Parts		
73219000	Parts	10	B10
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
	Radiators and parts thereof:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
732211	Of cast iron		
73221100	Of cast iron	10	B10
732219	Other		
73221900	Other	10	B10
732290	Other		
73229010	Air heaters and hot air distributors	10	B10
73229090	Parts of air heaters and hot air distributors	10	B10
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
732310	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like Other:	10	B10
732391	Of cast iron, not enamelled		
73239110	Pans	10	B10
73239190	Other	10	B10
732392	Of cast iron, enamelled		
73239200	Of cast iron, enamelled	10	B10
732393	Of stainless steel		
73239310	Pressure cookers	10	B10
73239390	Other	10	B10
732394	Of iron (other than cast iron) or steel, enamelled		
73239410	Ghamellas	10	B10
73239420	Utensils	10	B10
73239490	Other	10	B10
732399	Other		
73239910	Utensils of galvanised iron	10	B10
73239920	Other utensils	10	B10
73239990	Other	10	B10
7324	Sanitary ware and parts thereof, of iron or steel.		
732410	Sinks and wash basins, of stainless steel		
73241000	Sinks and wash basins, of stainless steel Baths:	10	B10
732421	Of cast iron, whether or not enamelled		
73242100	Of cast iron, whether or not enamelled	10	B10
732429	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73242900	Other	10	B10
732490	Other, including parts		
73249000	Other, including parts	10	B10
7325	Other cast articles of iron or steel.		
732510	Of non-malleable cast iron		
73251000	Of non-malleable cast iron	10	B10
	Other:		
732591	Grinding balls and similar articles for mills		
73259100	Grinding balls and similar articles for mills	10	B10
732599	Other		
73259910	Of iron	10	B10
73259920	Of alloy steel	10	B10
73259930	Of stainless steel	10	B10
	Other:		
73259991	Rudders for ships or boats	10	B10
73259992	Drain covers	10	B10
73259993	Plates and frames for sewage water or similar system	10	B10
73259999	Other	10	B10
7326	Other articles of iron or steel.		
	Forged or stamped, but not further worked:		
732611	Grinding balls and similar articles for mills		
73261100	Grinding balls and similar articles for mills	10	B10
732619	Other		
73261910	For automobiles and earth moving equipments	10	B10
73261990	Other	10	B10
732620	Articles of iron or steel wire		
73262010	Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	10	B10
73262090	Other	10	B10
732690	Other		
73269010	Belt lacing of steel	10	B10
73269020	Belt fasteners for machinery belts	10	B10
73269030	Drain covers, plates, and frames for sewages, water or similar system	10	B10
73269040	Enamelled iron ware	10	B10
73269050	Grinding media balls and cylpebs	10	B10
73269060	Manufactures of stainless steel	10	B10
73269070	Articles of clad metal	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
73269080	Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels) Other:	10	B10
73269091	Shanks	10	B10
73269099	Other	10	B10
7401	Copper mattes; cement copper (precipitated copper).		
740100	Copper mattes; cement copper (precipitated copper)		
74010010	Copper mattes	5	B10
74010090	Cement copper (precipitated copper)	5	B10
7402	Unrefined copper; copper anodes for electrolytic refining.		
740200	Unrefined copper; copper anodes for electrolytic refining		
74020010	Blister copper	5	B10
74020090	Other	5	B10
7403	Refined copper and copper alloys, unwrought.		
	Refined copper:		
740311	Cathodes and sections of cathodes		
74031100	Cathodes and sections of cathodes	5	B10
740312	Wire-bars		
74031200	Wire-bars	5	B5
740313	Billets		
74031300	Billets	5	B10
740319	Other		
74031900	Other	5	B5
	Copper alloys:		
740321	Copper-zinc base alloys (brass)		
74032100	Copper-zinc base alloys (brass)	5	B5
740322	Copper-tin base alloys (bronze)		
74032210	Phosphor bronze	5	B10
74032290	Other	5	B10
740329	Other copper alloys (other than master alloys of heading 74.05)		
74032900	Other copper alloys (other than master alloys of heading 7405)	5	B5
7404	Copper waste and scrap.		
740400	Copper waste and scrap		
	Of copper:		
74040011	Empty or discharged cartridges of all bores and sizes		X
74040012	Copper scrap, namely the following:	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
74040019	copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy; unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa; light copper scrap covered by ISRI code word Dream; muntz metal tubes covered by ISRI code word Palms Other	5	B10
74040021	Of copper alloys: Empty or discharged cartridges of all bores and sizes	5	B10
74040022	Brass scrap, namely the following: refinery brass scrap covered by ISRI code word Drink; composition of red brass scrap covered by ISRI code word Ebony; red brass composition turnings scrap covered by ISRI code word Enerv; genuine babbit-lined brass bushings scrap covered by ISRI code word Elder; machinery or hard brass solids scrap covered by ISRI code word Engel; machinery or hard brass solids scrap covered by ISRI code word Erin; cocks and faucets scrap covered by ISRI code word Grape; yellow brass scrap covered by ISRI code word Honey; yellow brass castings covered by ISRI code word Ivory; new brass clippings covered by ISRI code word Label; yellow brass primer covered by ISRI code word Lark; brass pipe covered ISRI code word Melon; yellow brass rod turnings covered by ISRI code word Night; new yellow brass rod ends covered by ISRI code word Noble; yellow brass turnings covered by ISRI code word Nomad; mixed unsweated auto radiators covered by ISRI code word Ocean; admiralty brass condenser tubes covered by ISRI code word Pales; aluminium brass condenser tubes covered by ISRI code word Pallu; manganese bronze solids covered by ISRI code word Parch	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
74040029	Other	5	B10
7405	Master alloys of copper.		
74050000	Master alloys of copper	5	B10
7406	Copper powders and flakes.		
740610	Powders of non-lamellar structure		
74061000	Powders of non-lamellar structure	5	B10
740620	Powders of lamellar structure; flakes		
74062000	Powders of lamellar structure; flakes	5	B10
7407	Copper bars, rods and profiles.		
740710	Of refined copper		
74071010	Electrolytic copper rods or black copper rods	5	B10
74071020	Other copper rods	5	B5
74071030	Copper bars (excluding hollow bars)	5	B10
74071040	Hollow bars of copper	5	B10
	Profiles:		
74071051	Hollow profiles	5	B10
74071059	Other	5	B10
74071090	Other	5	B10
	Of copper alloys:		
740721	Of cooper-zinc base alloys (brass)		
74072110	Bars	5	B5
74072120	Rods	5	B5
74072130	Hollow bars	5	B5
74072190	Other	5	B5
740729	Other		
74072910	Rods of bronze and similar alloys	5	B10
	Profiles:		
74072921	Hollow	5	B10
74072929	Other	5	B10
74072990	Other	5	B10
7408	Copper wire.		
	Of refined copper:		
740811	Of which the maximum cross-sectional dimension exceeds 6 mm		
74081110	Copper weld wire	5	B10
74081190	Other	5	B10
740819	Other		
74081910	Copper weld wire	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
74081920	Welding wire	5	B10
74081990	Other	5	B10
	Of copper alloys:		
740821	Of copper-zinc base alloys (brass)		
74082110	Of which the maximum cross-sectional dimension exceeds 6 mm	5	B5
74082190	Other	5	B5
740822	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74082210	Silver plated flattened wire of copper (lametta)	5	B10
74082220	Other of which the maximum cross-sectional dimension exceeds 6 mm	5	B10
74082290	Other	5	B10
740829	Other		
74082910	Wire of bronze and similar alloys	5	B10
74082990	Other	5	B10
7409	Cooper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
	Of refined copper:		
740911	In coils		
74091100	In coils	5	B5
740919	Other		
74091900	Other	5	B5
	Of copper-zinc base alloys (brass):		
740921	In coils		
74092100	In coils	5	B5
740929	Other		
74092900	Other	5	B10
	Of copper-tin base alloys (bronze):		
740931	In coils		
74093100	In coils	5	B5
740939	Other		
74093900	Other	5	B10
740940	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5	B5
740990	Of other copper alloys		
74099000	Of other copper alloys	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		
	Not backed:		
741011	Of refined copper		
74101100	Of refined copper	5	B5
741012	Of copper alloys		
74101200	Of copper alloys	5	B10
	Backed:		
741021	Of refined copper		
74102100	Of refined copper	5	B10
741022	Of copper alloys		
74102200	Of copper alloys	5	B10
7411	Copper tubes and pipes.		
741110	Of refined copper		
74111000	Of refined copper	5	B5
	Of copper alloys:		
741121	Of copper-zinc base alloys (brass)		
74112100	Of copper-zinc base alloys (brass)	10	B10
741122	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74112200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10	B10
741129	Other		
74112900	Other	10	B10
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
741210	Of refined copper		
74121000	Of refined copper	10	B10
741220	Of copper alloys		
	Brass:		
74122011	Tube-well strainer	10	B10
74122012	Hose connectors	10	B10
74122019	Other	10	B10
74122090	Fittings of bronze or other alloys of copper	10	B10
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	10	B10
7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		
741510	Nails and tacks, drawing pins, staples and similar articles		
74151000	Nails and tacks, drawing pins, staples and similar articles	10	B10
	Other articles, not threaded:		
741521	Washers (including spring washers)		
74152100	Washers (including spring washers)	10	B10
741529	Other		
74152900	Other	10	B10
	Other threaded articles:		
741533	Screws; bolts and nuts		
74153310	Screws for wood	10	B10
74153390	Other	10	B10
741539	Other		
74153910	Rivets (excluding tubular or bifurcated)	10	B10
74153990	Other	10	B10
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
741811	Pot scourers and scouring or polishing pads, gloves and the like		
74181100	Pot scourers and scouring or polishing pads, gloves and the like	10	B10
741819	Other		
74181910	E.P.N.S. ware	10	B10
	Utensils:		
74181921	Of brass	10	B10
74181922	Of copper	10	B10
74181929	Of other copper alloys	10	B10
74181930	Other table, kitchen or other household articles	10	B10
74181990	Parts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
741820	Sanitary ware and parts thereof		
74182010	Sanitary ware	10	B10
74182020	Parts of sanitary ware	10	B10
7419	Other articles of copper.		
741910	Chain and parts thereof		
74191010	Chain	10	B10
	Parts:		
74191021	Of copper chains	10	B10
74191029	Other	10	B10
	Other:		
741991	Cast, moulded, stamped or forged, but not further worked		
74199100	Cast, moulded, stamped or forged, but not further worked	10	B10
741999	Other		
74199910	Reservoirs, tanks, vats and similar containers of a capacity above 300 l	10	B10
74199920	Articles of copper alloys electro-plated with nickel-silver	10	B10
74199930	Articles of brass	10	B10
74199940	Copper worked articles	10	B10
74199990	Other articles of copper	10	B10
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		
750110	Nickel mattes		
75011000	Nickel mattes	5	B10
750120	Nickel oxide sinters and other intermediate products of nickel metallurgy		
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	5	B10
7502	Unwrought nickel.		
750210	Nickel, not alloyed		
75021000	Nickel, not alloyed	5	B10
750220	Nickel alloys		
75022010	Cupro-nickel containing more than 40 % by weight of nickel	5	B10
75022020	Monel metal including 'K' monel	5	B10
75022030	Nickel alloys containing more than 40 % by weight of nickel	5	B10
75022040	Nickel alloys containing more than 10 % but not more than 40% by weight of nickel	5	B10
75022090	Other	5	B10
7503	Nickel waste and scrap.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
750300	Nickel waste and scrap		
75030010	Nickel scrap, namely the following: new nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new cupro nickel clips and solids covered by ISRI code word 'Dandy'; cupro nickel solids covered by ISRI code word 'Daunt'; soldered cupro-nickel solids covered by ISRI code word 'Delta'; cupro nickel spinnings, turnings, borings covered by ISRI code word 'Decoy'; miscellaneous nickel-copper and nickel-copper iron covered by ISRI code word 'Depth'; mixed new nickel silver clippings covered by ISRI code word 'Maize'; mixed new nickel silver clippings covered by ISRI code word 'Major'; new segregated nickel silver clippings covered by ISRI code word 'Malar'; old nickel silver covered by ISRI code word 'Malic'; nickel silver castings covered by ISRI code word 'Naggy'; nickel silver turnings covered by ISRI code word 'Niece'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code word 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures	5	B10
75030090	Other	5	B10
7504	Nickel powders and flakes.		
75040000	Nickel powders and flakes	5	B10
7505	Nickel bars, rods, profiles and wire.		
	Bars, rods, and profiles:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
750511	Of nickel, not alloyed		
75051110	Hollow bars	5	B10
75051120	Other bars; rods and profiles	5	B10
750512	Of nickel alloys		
75051210	Hollow bars	5	B10
75051220	Other bars; rods and profiles	5	B10
	Wire:		
750521	Of nickel, not alloyed		
75052100	Of nickel, not alloyed	5	B10
750522	Of nickel alloys		
75052200	Of nickel alloys	5	B10
7506	Nickel plates, sheets, strip and foil.		
750610	Of nickel, not alloyed		
75061000	Of nickel, not alloyed	5	B10
750620	Of nickel alloys		
75062000	Of nickel alloys	5	B10
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
	Tubes and pipes:		
750711	Of nickel, not alloyed		
75071100	Of nickel, not alloyed	5	B10
750712	Of nickel alloys		
75071200	Of nickel alloys	5	B10
750720	Tube or pipe fittings		
75072000	Tube or pipe fittings	5	B10
7508	Other article of nickel.		
750810	Cloth, grill and netting, of nickel wire		
75081000	Cloth, grill and netting, of nickel wire	5	B10
750890	Other		
75089010	Electroplating anodes of nickel	5	B10
75089020	Blanks ordinarily used for manufacturing tubes and pipes of nickel	5	B10
75089030	Nickel screen	5	B10
75089090	Other articles of nickel and nickel alloy	5	B10
7601	Unwrought aluminium.		
760110	Aluminium, not alloyed		
76011010	Ingots	5	B10
76011020	Billets	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
76011030	Wire bars	5	B10
76011040	Wire rods	5	B10
76011090	Other	5	B10
760120	Aluminium alloys		
76012010	Ingots	5	B5
76012020	Billets	5	B10
76012030	Wire bars	5	B5
76012040	Wire rods	5	B5
76012090	Other	5	B10
7602	Aluminium waste and scrap.		
760200	Aluminium waste and scrap		
76020010	Aluminium scrap, namely the following: clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid'; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint/'Tabor'; new aluminium can stock covered by ISRI code word 'Take'; old can stock covered by ISRI code word 'Talap'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcred'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word 'Talk'; E.C. aluminium nodules covered by ISRI code word 'Tall'; new pure aluminium wire and cable covered by ISRI code word 'Talon'; new mixed aluminium wire and cable covered by ISRI code word 'Tanri';	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	old pure aluminium wire and cable covered by ISRI code word 'Taste'; old mixed aluminium wire and cable covered by ISRI code word 'Tassel'; aluminium pistons covered by ISRI code word 'Tarry'; segregated aluminium borings and turnings covered by ISRI code word 'Teens'; mixed aluminium castings covered by ISRI code word 'Telic'; mixed aluminium casting covered by ISRI code word 'Tense'; wrecked airplane sheet aluminium covered by ISRI code word 'Tepid'; new aluminium foil covered by ISRI code word 'Terse'; old aluminium foil covered by ISRI code word 'Testy'; aluminium grindings covered by ISRI code word 'Thigh'; sweated aluminium covered by ISRI code word 'Throb'; segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth'; mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough'; segregated new aluminium casting, forgings and extrusions covered by ISRI code word 'Tread'; aluminium auto castings covered by ISRI code word 'Trump'; insulated aluminium wire scrap covered by ISRI code word 'Twang'; aluminium airplane castings covered by ISRI code word 'Twist'; fragmentizer aluminium scrap(from automobile shredder) covered by ISRI code word 'Twitch'		
76020090	Other waste and scrap	5	B10
7603	Aluminium powders and flakes.		
760310	Powders of non-lamellar structure		
76031010	Aluminium powder for thermit process	5	B10
76031090	Other	5	B5
760320	Powders of lamellar structure; flakes		
76032000	Powders of lamellar structure; flakes	5	B10
7604	Aluminium bars, rods and profiles.		
760410	Of aluminium, not alloyed		
76041010	Wire rods	5	B5
76041020	Bars and rods, other than wire rods	5	B5
	Profiles:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
76041031	Hollow	5	B5
76041039	Other	5	B5
	Of aluminium alloys:		
760421	Hollow profiles		
76042100	Hollow profiles	5	B5
760429	Other		
76042910	Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.)	5	B10
76042920	Wire rods	5	B10
76042930	Bars and rods, other than wire rods	5	B10
76042990	Other	5	B10
7605	Aluminium wire.		
	Of a aluminium, not alloyed:		
760511	Of which the maximum cross-sectional dimension exceeds 7 mm		
76051100	Of which the maximum cross-sectional dimension exceeds 7 mm	5	B10
760519	Other		
76051910	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	5	B10
	Other:		
76051991	Hard drawn bare-solid	5	B10
76051999	Other	5	B10
	Of aluminium alloys:		
760521	Of which the maximum cross-sectional dimension exceeds 7 mm		
76052100	Of which the maximum cross-sectional dimension exceeds 7 mm	5	B10
760529	Other		
76052910	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	5	B10
76052990	Other	5	B5
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.		
	Rectangular (including square):		
760611	Of aluminium, not alloyed		
76061110	Electrolytic plates or sheets	5	B5
76061190	Other	5	B5
760612	Of aluminium alloys		
76061200	Of aluminium alloys	5	B5

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
760691	Of aluminium, not alloyed		
76069110	Circles	5	B10
76069120	Electrolytic plates or sheets	5	B10
76069190	Other	5	B5
760692	Of aluminium alloys		
76069210	Circles	5	B5
76069290	Other	5	B5
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.		
	Not backed:		
760711	Rolled but not further worked		
76071110	Ordinarily used for tea chest lining	5	B5
76071190	Other	5	B5
760719	Other		
76071910	Ordinarily used for tea chest lining	5	B10
	Other:		
76071991	Plain	5	B10
76071992	Embossed	5	B10
76071993	Perforated or cut-to-shape	5	B10
76071994	Coated	5	B10
76071995	Printed	5	B10
76071999	Other	5	B10
760720	Backed		
76072010	Ordinarily used for tea chest lining	5	B10
76072090	Other	5	B10
7608	Aluminium tubes and pipes.		
760810	Of aluminium, not alloyed		
76081000	Of aluminium, not alloyed	7.5	B5
760820	Of aluminium alloys		
76082000	Of aluminium alloys	7.5	B5
7609	Aluminium tube and pipe fittings (for example, couplings, elbows, sleeves).		
76090000	Aluminium tube and pipe fittings (for example, couplings, elbows, sleeves)	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7610	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		
761010	Doors, windows and their frames and thresholds for doors		
76101000	Doors, windows and their frames and thresholds for doors	10	B10
761090	Other		
76109010	Structures	10	B10
76109020	Parts of structures, not elsewhere specified	10	B10
76109030	Aluminium plates, rods, profiles, tubes and the like prepared for use in structure	10	B10
76109090	Other	10	B10
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10	B10
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
761210	Collapsible tubular containers		
76121010	Plain	10	B10
76121020	Lacquered	10	B10
76121030	Printed	10	B10
76121090	Other	10	B10
761290	Other		
76129010	Plain	10	B10
76129020	Lacquered	10	B10
76129030	Printed	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
76129090	Other	10	B10
7613	Aluminium containers for compressed or liquefied gas.		
761300	Aluminium containers for compressed or liquefied gas		
	Low pressure cylinders:		
76130011	Plain	10	B10
76130012	Lacquered	10	B10
76130013	Printed	10	B10
76130019	Other	10	B10
	High pressure cylinders:		
76130021	Plain	10	B10
76130022	Lacquered	10	B10
76130023	Printed	10	B10
76130029	Other	10	B10
	Other:		
76130091	Plain	10	B10
76130092	Lacquered	10	B10
76130093	Printed	10	B10
76130099	Other	10	B10
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.		
761410	With steel core		
76141000	With steel core	10	B10
761490	Other		
76149000	Other	10	B10
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
761511	Pot scourers and scouring or polishing pads, gloves and the like		
76151100	Pot scourers and scouring or polishing pads, gloves and the like	10	B10
761519	Other		
76151910	Pressure cookers	10	B10
76151920	Non-stick utensils	10	B10
76151930	Solar collectors and parts thereof	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
76151940	Other table and kitchenware	10	B10
76151990	Other	10	B10
761520	Sanitary ware and parts thereof		
76152010	Sanitary ware of aluminium and aluminium alloys for indoor use	10	B10
76152020	Parts	10	B10
76152090	Other	10	B10
7616	Other articles of aluminium.		
761610	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		
76161000	Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles Other:	10	B10
761691	Cloth, grill, netting and fencing, of aluminium wire		
76169100	Cloth, grill, netting and fencing, of aluminium wire	10	B10
761699	Other		
76169910	Expanded metal of aluminium and aluminium alloys	10	B10
76169920	Chains	10	B10
76169930	Bobbins	10	B10
76169990	Other	10	B10
7801	Unwrought lead.		
780110	Refined lead		
78011000	Refined lead Other:	5	B10
780191	Containing by weight antimony as the principal other element		
78019100	Containing by weight antimony as the principal other element	5	B10
780199	Other		
78019910	Pig lead	5	B10
78019920	Unrefined lead	5	B10
78019930	Unrefined lead alloys	5	B10
78019990	Other	5	B10
7802	Lead waste and scrap.		
780200	Lead waste and scrap		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
78020010	Lead scrap, namely the following: scrap lead-soft covered by ISRI code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; lead covered copper cable covered by ISRI code word 'Relay'; wheel weights covered by ISRI covered by ISRI code word 'Ropes'; mixed common babbitt covered by ISRI code word 'Roses'	5	B10
78020090	Other	5	B10
7804	Lead plates, sheets, strip and foil; lead powders and flakes. Plates, sheets, strip and foil:		
780411	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm		
78041110	Sheets and strip	5	B10
78041120	Foil	5	B10
780419	Other		
78041910	Plates	5	B10
78041990	Other	5	B10
780420	Powders and flakes		
78042000	Powders and flakes	5	B10
7806	Other articles of lead.		
780600	Other articles of lead		
78060010	Sanitary fixtures	10	B10
78060020	Indian lead seals	10	B10
78060030	Blanks	10	B10
78060090	Other	10	B10
7901	Unwrought zinc. Zinc, not alloyed:		
790111	Containing by weight 99.99 % or more of zinc		
79011100	Containing by weight 99.99% or more of zinc	5	B10
790112	Containing by weight less than 99.99 % of zinc		
79011200	Containing by weight less than 99.99% of zinc	5	B10
790120	Zinc, alloys		
79012010	Mozak or alloys of zinc and aluminium containing not less than 94% by weight of zinc	5	B10
79012090	Other	5	B10
7902	Zinc waste and scrap.		
790200	Zinc waste and scrap		
79020010	Zinc scrap, namely the following: old zinc die case scrap covered by ISRI code word 'Saves';	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	new zinc die case scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRI code word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word 'Screen'; zinc die cast slabs or pigs covered by ISRI code word 'Scull'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; Hot dip galvanizers slab zinc dross (batch process) covered by ISRI code word 'Scrub' (minimum 92% zinc)-free of skimmings; continuous line galvanizing slab zinc top dross covered by ISRI code word 'Seal' (minimum 90% zinc)-free of skimmings; continuous line galvanizing slab zinc bottom dross covered by ISRI code word 'Seam' (minimum 92% zinc)-free of skimmings; prime zinc die cast covered by ISRI code word 'Shelf' (85% zinc)-free from corrosion or oxidation		
79020090	Other	5	B10
7903	Zinc dust, powders and flakes.		
790310	Zinc dust		
79031000	Zinc dust	5	B10
790390	Other		
79039000	Other	5	B10
7904	Zinc bars, rods, profiles and wire.		
790400	Zinc bars, rods, profiles and wire		
	Bars and rods:		
79040011	Hollow bars	5	B10
79040012	Rods, including wire rods	5	B10
79040019	Other	5	B10
	profiles:		
79040021	Hollow	5	B10
79040022	Angles, shapes and sections	5	B10
79040029	Other	5	B10
79040030	Wire	5	B10
7905	Zinc plates, sheets strip and foil.		
790500	Zinc plates, sheets strip and foil		
79050010	Calots	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
79050020	Plates	5	B10
79050030	Sheets, strip and circles	5	B10
79050040	Foil	5	B10
7907	Other articles of zinc.		
790700	Other articles of zinc		
79070010	Sanitary fixtures	10	B10
79070090	Other	10	B10
8001	Unwrought tin.		
800110	Tin, not alloyed		
80011010	Blocks	5	B10
80011090	Ingots, pigs, slabs and other primary forms of tin	5	B10
800120	Tin alloys		
80012000	Tin alloys	5	B10
8002	Tin waste and scrap.		
800200	Tin waste and scrap		
80020010	Tin scrap, namely the following: block tin covered by ISRI code word 'Ranch'; high tin base babbitt covered by ISRI code word 'Raves'; pewter covered by ISRI code word 'Ranks'	5	B10
80020090	Other	5	B10
8003	Tin bars, rods, profiles and wire.		
800300	Tin bars, rods, profiles and wire		
80030010	Hollow bars	5	B10
80030020	Bars, other than hollow bars; rods	5	B10
80030030	Profiles	5	B10
80030040	Wire	5	B10
8007	Other articles of tin.		
800700	Other articles of tin		
80070010	Blanks	10	B10
80070090	Other	10	B10
8101	Tungsten (wolfram) and articles thereof, including waste and scrap.		
810110	Powders		
81011000	Powders	5	B10
	Other:		
810194	Unwrought tungsten, including bars and rods obtained simply by sintering		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	5	B10
810196	Wire		
81019600	Wire	5	B10
810197	Waste and scrap		
81019700	Waste and scrap	5	B10
810199	Other		
81019910	Tungsten filament	10	B10
81019990	Other	10	B10
8102	Molybdenum and articles thereof, including waste and scrap.		
810210	Powders		
81021000	Powders	5	B10
	Other:		
810294	Unwrought molybdenum, including bars and rods obtained simply by sintering		
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	5	B10
810295	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		
81029510	Hollow bars	5	B10
81029590	Other	5	B10
810296	Wire		
81029600	Wire	5	B10
810297	Waste and scrap		
81029700	Waste and scrap	5	B10
810299	Other		
81029900	Other	10	B10
8103	Tantalum and articles thereof, including waste and scrap.		
810320	Unwrought tantalum, including bars and rods obtained simply by sintering; powders		
81032010	Hollow bars	5	B10
81032090	Other	5	B10
810330	Waste and scrap		
81033000	Waste and scrap	5	B10
810390	Other		
81039000	Other	10	B10
8104	Magnesium and articles thereof, including waste and scrap.		
	Unwrought magnesium:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
810411	Containing at least 99.8 % by weight of magnesium		
81041100	Containing at least 99.8% by weight of magnesium	5	B5
810419	Other		
81041900	Other	5	B10
810420	Waste and scrap		
81042010	Magnesium scrap, namely the following: magnesium clips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine'; magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World'	5	B10
81042090	Other	5	B10
810430	Raspings, turnings and granules, graded according to size; powders		
81043010	Raspings, turnings and granules, graded according to size	5	B10
81043020	Powders	5	B10
810490	Other		
81049010	Other magnesium and magnesium base alloys, wrought	5	B5
81049020	Flakes	5	B5
81049030	Wire	5	B5
81049090	Other	10	B10
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
810520	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		
81052010	Cobalt mattes and other intermediate products of cobalt metallurgy	5	B10
81052020	Cobalt unwrought	5	B10
81052030	Powders	5	B10
810530	Waste and scrap		
81053000	Waste and scrap	5	B10
810590	Other		
81059000	Other	10	B10
8106	Bismuth and articles thereof, including waste and scrap.		
810600	Bismuth and articles thereof, including waste and scrap		
81060010	Bismuth, unwrought	5	B10
81060020	Waste and scrap of bismuth and bismuth alloys	5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
81060030	Bismuth, wrought	5	B10
81060090	Other	10	B10
8107	Cadmium and articles thereof, including waste and scrap.		
810720	Unwrought cadmium; powders		
81072000	Unwrought cadmium; powders	5	B10
810730	Waste and scrap		
81073000	Waste and scrap	5	B10
810790	Other		
81079010	Cadmium, wrought	5	B10
81079090	Other	10	B10
8108	Titanium and articles thereof, including waste and scrap.		
810820	Unwrought titanium; powders		
81082000	Unwrought titanium; powders	5	B5
810830	Waste and scrap		
81083000	Waste and scrap	5	B10
810890	Other		
81089010	Titanium, wrought	5	B5
81089090	Other	10	B10
8109	Zirconium and articles thereof, including waste and scrap.		
810920	Unwrought zirconium; powders		
81092000	Unwrought zirconium; powders	5	B10
810930	Waste and scrap		
81093000	Waste and scrap	5	B10
810990	Other		
81099000	Other	10	B10
8110	Antimony and articles thereof, including waste and scrap.		
811010	Unwrought antimony; powders		
81101000	Unwrought antimony; powders	5	B10
811020	Waste and scrap		
81102000	Waste and scrap	5	B10
811090	Other		
81109000	Other	10	B10
8111	Manganese and articles thereof, including waste and scrap.		
811100	Manganese and articles thereof, including waste and scrap		
81110010	Unwrought manganese and manganese base alloys	5	B10
81110020	Waste and scrap of manganese base alloys	5	B10
81110030	Wrought manganese	5	B10
81110090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		
	Beryllium:		
811212	Unwrought; powders		
81121200	Unwrought; powders	5	B10
811213	Waste and scrap		
81121300	Waste and scrap	5	B10
811219	Other		
81121900	Other	10	B10
	Chromium:		
811221	Unwrought; powders		
81122100	Unwrought; powders	5	B10
811222	Waste and scrap		
81122200	Waste and scrap	5	B10
811229	Other		
81122900	Other	10	B10
	Thallium:		
811251	Unwrought; powders		
81125100	Unwrought ; powders	5	B10
811252	Waste and scrap		
81125200	Waste and scrap	5	B10
811259	Other		
81125900	Other	10	B10
	Other:		
811292	Unwrought; waste and scrap; powders		
81129200	Unwrought; waste and scrap; powders	5	B10
811299	Other		
81129900	Other	10	B10
8113	Cermets and articles thereof, including waste and scrap.		
811300	Cermets and articles thereof, including waste and scrap		
81130010	Unwrought cermets	10	B10
81130020	Waste and scrap of cermets	10	B10
81130030	Articles of cermets	10	B10
81130090	Other	10	B10
8201	Hand tools, the following.		
	spades, shovels, mattocks, picks, hoes, forks and rakes;		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.		
820110	Spades and shovels		
82011000	Spades and shovels	10	B10
820120	Forks		
82012000	Forks	10	B10
820130	Mattocks, picks, hoes and rakes		
82013000	Mattocks, picks, hoes and rakes	10	B10
820140	Axes, bill hooks and similar hewing tools		
82014000	Axes, bill hooks and similar hewing tools	10	B10
820150	Secateurs and similar one-handed pruners and shears (including poultry shears)		
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	10	B10
820160	Hedge shears, two-handed pruning shears and similar two-handed shears		
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	10	B10
820190	Other hand tools of a kind used in agriculture, horticulture or forestry		
82019000	Other hand tools of a kind used in agriculture, horticulture of forestry	10	B10
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).		
820210	Hand saws		
82021010	Metal working hand saws	10	B10
82021020	Wood working and similar hand saws	10	B10
82021090	Other	10	B10
820220	Band saw blades		
82022000	Band saw blades	10	B10
	Circular saw blades (including slitting or slotting saw blades):		
820231	With working part of steel		
82023100	With working part of steel	10	B10
820239	Other, including parts		
82023900	Other, including parts	10	B10
820240	Chain saw blades		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
82024000	Chain saw blades Other saw blades:	10	B10
820291	Straight saw blades, for working metal		
82029110	Machine operated	10	B10
82029120	Hand operated	10	B10
820299	Other		
82029910	Hacksaw frames	10	B10
82029990	Other	10	B10
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.		
820310	Files, rasps and similar tools		
82031000	Files, rasps and similar tools	10	B10
820320	Pliers (including cutting pliers), pincers, tweezers and similar tools		
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	10	B10
820330	Metal cutting shears and similar tools		
82033000	Metal cutting shears and similar tools	10	B10
820340	Pipe-cutters, bolt croppers, perforating punches and similar tools		
82034010	Perforating punches and pipe cutters	10	B10
82034090	Other	10	B10
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. Hand-operated spanners and wrenches:		
820411	Non-adjustable		
82041110	Spanners	10	B10
82041120	Wrenches	10	B10
820412	Adjustable		
82041210	Spanners	10	B10
82041220	Wrenches	10	B10
820420	Interchangeable spanner sockets, with or without handles		
82042000	Interchangeable spanner sockets, with or without handles	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.		
820510	Drilling, threading or tapping tools		
82051000	Drilling, threading or tapping tools	10	B10
820520	Hammers and sledge hammers		
82052000	Hammers and sledge hammers	10	B10
820530	Planes, chisels, gouges and similar cutting tools for working wood		
82053000	Planes, chisels, gouges and similar cutting tools for working wood	10	B10
820540	Screwdrivers		
82054000	Screwdrivers	10	B10
	Other hand tools (including glaziers' diamonds):		
820551	Household tools		
82055110	Can or cork openers	10	B10
82055190	Other	10	B10
820559	Other		
82055910	Grease guns (excluding compressed air type)	10	B10
82055920	Metal working hand tools	10	B10
82055930	Hand tools for specified uses, such as, watch making tools, goldsmith tools	10	B10
82055990	Other	10	B10
820560	Blow lamps		
82056000	Blow lamps	10	B10
820570	Vices, clamps and the like		
82057000	Vices, clamps and the like	10	B10
820580	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks		
82058010	Anvils and portable forges	10	B10
82058020	Grinding wheels with frame, hand or pedal-operated	10	B10
820590	Sets of articles of two or more of the foregoing subheadings		
82059000	Sets of articles of two or more of the foregoing sub-headings	10	B10
8206	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.		
820600	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
82060010	Garage tools in sets	10	B10
82060090	Other	10	B10
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.		
	Rock drilling or earth boring tools:		
820713	With working part of cermets		
82071300	With working part of cermets	10	B10
820719	Other, including parts		
82071900	Other, including parts	10	B10
820720	Dies for drawing or extruding metal		
82072000	Dies for drawing or extruding metal	10	B10
820730	Tools for pressing, stamping or punching		
82073000	Tools for pressing, stamping or punching	10	B10
820740	Tools for tapping or threading		
82074010	Chasers	10	B10
82074090	Other	10	B10
820750	Tools for drilling, other than for rock drilling		
82075000	Tools for drilling, other than for rock drilling	10	B10
820760	Tools for boring or broaching		
82076010	Reamers	10	B10
82076090	Other	10	B10
820770	Tools for milling		
82077010	Cutters	10	B10
82077090	Other	10	B10
820780	Tools for turning		
82078000	Tools for turning	10	B10
820790	Other interchangeable tools		
82079010	For metal working hand tools	10	B10
82079020	For wood working hand tools	10	B10
82079030	Lathe tools and tool belts	10	B10
82079090	Other	10	B10
8208	Knives and cutting blades, for machines or for mechanical appliances.		
820810	For metal working		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
82081000	For metal working	10	B10
820820	For wood working		
82082000	For wood working	10	B10
820830	For kitchen appliances or for machines used by the food industry		
82083000	For kitchen appliances or for machines used by the food industry	10	B10
820840	For agricultural, horticultural or forestry machines		
82084000	For agricultural, horticultural or forestry machines	10	B10
820890	Other		
82089010	Knives and cutting blades for paper cutting machines	10	B10
82089020	Bell skiving knives	10	B10
82089030	Band knives for splitting machine	10	B10
82089040	Cutting and clicking dies	10	B10
82089090	Other	10	B10
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets.		
820900	Plates, sticks, tips and the like for tools, unmounted, of cermets		
82090010	Tungsten carbide tips	10	B10
82090090	Other	10	B10
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.		
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10	B10
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.		
821110	Sets of assorted articles		
82111000	Sets of assorted articles	10	B10
	Other:		
821191	Table knives having fixed blades		
82119100	Table knives having fixed blades	10	B10
821192	Other knives having fixed blades		
82119200	Other knives having fixed blades	10	B10
821193	Knives having other than fixed blades		
82119310	Pocket knives	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
82119390	Other	10	B10
821194	Blades		
82119400	Blades	10	B10
821195	Handles of base metal		
82119500	Handles of base metal	10	B10
8212	Razors and razor blades (including razor blade blanks in strips).		
821210	Razors		
82121010	Twin type shaving	10	B10
82121090	Other	10	B10
821220	Safety razor blades, including razor blade blanks in strips		
	Safety razor blades:		
82122011	Disposable cartridge blade	10	B10
82122019	Other	10	B10
82122020	Safety razor blade blanks, in strips	10	B10
821290	Other parts		
82129000	Other parts	10	B10
8213	Scissors, tailors' shears and similar shears, and blades therefor.		
82130000	Scissors, tailors' shears and similar shears, and blades therefor	10	B10
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).		
821410	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore		
82141010	Paper knives, letter openers, erasing knives, pencil sharpeners	10	B10
82141090	Blades	10	B10
821420	Manicure or pedicure sets and instruments (including nail files)		
82142010	Nail cutters	10	B10
82142090	Other	10	B10
821490	Other		
82149010	Handles of cutlery of base metal	10	B10
82149090	Other	10	B10
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.		
821510	Sets of assorted articles containing at least one article plated with precious metal		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
82151000	Sets of assorted articles containing at least one article plated with precious metal	10	B10
821520	Other sets of assorted articles		
82152000	Other sets of assorted articles	10	B10
	Other:		
821591	Plated with precious metal		
82159100	Plated with precious metal	10	B10
821599	Other		
82159900	Other	10	B10
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
830110	Padlocks		
83011000	Padlocks	10	B10
830120	Locks of a kind used for motor vehicles		
83012000	Locks of a kind used for motor vehicles	10	B10
830130	Locks of a kind used for furniture		
83013000	Locks of a kind used for furniture	10	B10
830140	Other locks		
83014010	Combination locks	10	B10
83014090	Other	10	B10
830150	Clasps and frames with clasps, incorporating locks		
83015000	Clasps and frames with clasps, incorporating locks	10	B10
830160	Parts		
83016000	Parts	10	B10
830170	Keys presented separately		
83017000	Keys presented separately	10	B10
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
830210	Hinges		
83021010	Of steel	10	B10
83021020	Of brass	10	B10
83021090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
830220	Castors		
83022000	Castors	10	B10
830230	Other mountings, fittings and similar articles suitable for motor vehicles		
83023010	Curve drive stakes	10	B10
83023090	Other	10	B10
	Other mountings, fittings and similar articles:		
830241	Suitable for buildings		
83024110	Fittings for doors and windows	10	B10
83024120	Tower bolts	10	B10
83024190	Other	10	B10
830242	Other, suitable for furniture		
83024200	Other, suitable for furniture	10	B10
830249	Other		
83024900	Other	10	B10
830250	Hat-racks, hat-pegs, brackets and similar fixtures		
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	10	B10
830260	Automatic door closers		
83026000	Automatic door closers	10	B10
8303	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.		
83030000	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	10	B10
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		
83040000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	10	B10
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
830510	Fittings for loose-leaf binders or files		
83051000	Fittings for loose-leaf binders or files	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
830520	Staples in strips		
83052000	Staples in strips	10	B10
830590	Other, including parts		
83059010	Pins(other than those of heading 7317)	10	B10
83059020	Clips	10	B10
83059090	Other	10	B10
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
830610	Bells, gongs and the like		
83061000	Bells, gongs and the like	10	B10
	Statuettes and other ornaments:		
830621	Plated with precious metal		
83062110	Statuettes	10	B10
83062120	Trophies	10	B10
83062190	Other	10	B10
830629	Other		
83062910	Statuettes	10	B10
83062920	Trophies	10	B10
83062990	Other	10	B10
830630	Photograph, picture or similar frames; mirrors		
83063000	Photograph, picture or similar frames; mirrors	10	B10
8307	Flexible tubing of base metal, with or without fittings.		
830710	Of iron or steel		
83071000	Of iron or steel	10	B10
830790	Of other base metal		
83079000	Of other base metal	10	B10
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
830810	Hooks, eyes and eyelets		
83081010	Hooks and eyes	10	B10
	Eyelets:		
83081021	For footwear	10	B10
83081029	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
830820	Tubular or bifurcated rivets		
83082000	Tubular or bifurcated rivets	10	B10
830890	Other, including parts		
	Buckles:		
83089011	For footwear	10	B10
83089019	Other	10	B10
83089020	Imitation zari spangles	10	B10
	Beads and spangles of base metal:		
83089031	For garments, made ups, knitwear, plastic and leather goods	10	B10
83089039	Other	10	B10
83089040	Fittings for travel requisites and leather goods	10	B10
	Other:		
83089091	For garments, made ups, knitwear, plastic and leather goods	10	B10
83089099	Other	10	B10
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
830910	Crown corks		
83091000	Crown corks	10	B10
830990	Other		
83099010	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material	10	B10
83099020	Aluminium caps, seals, capsules and closers	10	B10
83099030	Other seals	10	B10
83099090	Other	10	B10
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.		
831000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05		
83100010	Enamel iron signboard	10	B10
83100090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
831110	Coated electrodes of base metal, for electric arc-welding		
83111000	Coated electrodes of base metal, for electric-arc-welding	10	B10
831120	Cored wire of base metal, for electric arc-welding		
83112000	Cored wire of base metal, for electric-arc-welding	10	B10
831130	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		
83113010	Wire and rods of agglomerated base metal	10	B10
83113090	Other	10	B10
831190	Other		
83119000	Other	10	B10
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
840110	Nuclear reactors		
84011000	Nuclear reactors	7.5	B10
840120	Machinery and apparatus for isotopic separation, and parts thereof		
84012000	Machinery and apparatus for isotopic separation, and parts thereof	7.5	B10
840130	Fuel elements (cartridges), non-irradiated		
84013000	Fuel elements (cartridges), non-irradiated	7.5	B10
840140	Parts of nuclear reactors		
84014000	Parts of nuclear reactors	7.5	B10
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
	Steam or other vapour generating boilers:		
840211	Watertube boilers with a steam production exceeding 45 t per hour		
84021100	Watertube boilers with a steam production exceeding 45 t per hour	7.5	B10
840212	Watertube boilers with a steam production not exceeding 45 t per hour		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84021200	Water tube boilers with a steam production not exceeding 45 t per hour	7.5	B10
840219	Other vapour generating boilers, including hybrid boilers		
84021910	Fire tube horizontal (lancashire) boilers	7.5	B10
84021920	Fire tube boilers vertical	7.5	B10
84021990	Other	7.5	B10
840220	Super-heated water boilers		
84022000	Super-heated water boilers	7.5	B10
840290	Parts		
84029010	Parts of fire tube boilers	7.5	B10
84029020	Parts of watertube boilers	7.5	B10
84029090	Other	7.5	B10
8403	Central heating boilers other than those of heading 84.02.		
840310	Boilers		
84031000	Boilers	7.5	B10
840390	Parts		
84039000	Parts	7.5	B10
8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
840410	Auxiliary plant for use with boilers of heading 84.02 or 84.03		
84041000	Auxiliary plants for use with boilers of heading 8402 or 8403	7.5	B10
840420	Condensers for steam or other vapour power units		
84042000	Condensers for steam or other vapour power units	7.5	B10
840490	Parts		
84049000	Parts	7.5	B10
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
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		
84051010	Producer gas or water gas generators	7.5	B10
84051020	Acetylene gas generators	7.5	B10
84051090	Other	7.5	B10
840590	Parts		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84059000	Parts	7.5	B10
8406	Steam turbines and other vapour turbines.		
840610	Turbines for marine propulsion		
84061000	Turbines for marine propulsion	7.5	B10
	Other turbines:		
840681	Of an output exceeding 40 MW		
84068100	Of an output exceeding 40 MW	7.5	B10
840682	Of an output not exceeding 40 MW		
84068200	Of an output not exceeding 40 MW	7.5	B10
840690	Parts		
84069000	Parts	7.5	B10
8407	Spark-ignition reciprocating or rotary internal combustion piston engines.		
840710	Aircraft engines		
84071000	Aircraft engines	7.5	B10
	Marine propulsion engines:		
840721	Outboard motors		
84072100	Outboard motors	5	B10
840729	Other		
84072900	Other	7.5	B10
	Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:		
840731	Of a cylinder capacity not exceeding 50 cc		
84073110	For motor cycles	7.5	B10
84073190	Other	7.5	B10
840732	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
84073210	For motor cycles		X
84073290	Other		X
840733	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc		
84073310	For motor cars		X
84073320	For motor cycles		X
84073390	Other		X
840734	Of a cylinder capacity exceeding 1,000 cc		
84073410	For motor cars		X
84073490	Other		X
840790	Other engines		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84079010	Petrol engines	7.5	B10
84079020	Kerosene engines	7.5	B10
84079090	Other	7.5	B10
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
840810	Marine propulsion engines		
84081010	Outboard engines		X
	Other:		
84081091	Of a cylinder capacity not exceeding 100 cc		X
84081092	Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc		X
84081093	Of a cylinder capacity exceeding 250 cc		X
840820	Engines of a kind used for the propulsion of vehicles of Chapter 87		
84082010	Of cylinder capacity not exceeding 250 cc		X
84082020	Engines of cylinder capacity exceeding 250 cc		Pa(Note)
<p>Note: Customs duties on originating goods classified under the tariff lines indicated with "Pa" shall be reduced as follows:</p> <p>(i) 10.62 percent as from the date of entry into force of this Agreement;</p> <p>(ii) 9.68 percent as from January 1, 2012;</p> <p>(iii) 8.75 percent as from January 1, 2013;</p> <p>(iv) 7.81 percent as from January 1, 2014;</p> <p>(v) 6.8 percent as from January 1, 2015;</p> <p>(vi) 5.94 percent as from January 1, 2016; and</p> <p>(vii) 5 percent as from January 1, 2017.</p>			
840890	Other engines		
84089010	Stationary engines of cylinder capacity exceeding 50 cc		X
84089090	Other		X
8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
840910	For aircraft engines		
84091000	For aircraft engines	7.5	B10
	Other:		
840991	Suitable for use solely or principally with spark-ignition internal combustion piston engines		
	Valves, inlet and exhaust, piston, piston rings, piston assemblies:		
84099111	Valve, inlet and exhaust		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84099112	Pistons		X
84099113	Piston rings		X
84099114	Piston assemblies		X
84099120	Fuel injection equipment excluding injection pumps		X
	Other:		
84099191	Of petrol engines for motor vehicles		X
84099192	Of other petrol engines	7.5	B10
84099193	Of kerosene engines	7.5	B10
84099194	Of gas engines		X
84099199	Other		X
840999	Other		
	Valves, inlet and exhaust, piston, piston rings, piston assemblies:		
84099911	Valve, inlet and exhaust		X
84099912	Pistons		X
84099913	Piston rings		X
84099914	Piston assemblies		X
84099920	Fuel nozzles		X
84099930	Fuel injection equipment excluding injection pumps		X
	Other parts of diesel engine:		
84099941	Of diesel engines for motor vehicles		X
84099942	Of outboard engine		X
84099949	Other		X
84099990	Other		X
8410	Hydraulic turbines, water wheels, and regulators therefor.		
	Hydraulic turbines and water wheels:		
841011	Of a power not exceeding 1,000 kW		
84101100	Of a power not exceeding 1,000 kW	7.5	B10
841012	Of a power exceeding 1,000 kW but not exceeding 10,000 kW		
84101210	Of power exceeding 1,000 kW but not exceeding 5,000 kW	7.5	B10
84101220	Of power exceeding 5,000 kW but not exceeding 10,000 kW	7.5	B10
841013	Of a power exceeding 10,000 kW		
84101310	Of power exceeding 10,000 kW but not exceeding 30,000 kW	7.5	B10
84101320	Of power exceeding 30,000 kW but not exceeding 80,000 kW	7.5	B10
84101390	Of power exceeding 80,000 kW	7.5	B10
841090	Parts, including regulators		
84109000	Parts, including regulators	7.5	B10
8411	Turbo-jets, turbo-propellers and other gas turbines.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Turbo-jets:		
841111	Of a thrust not exceeding 25 kN		
84111100	Of a thrust not exceeding 25kN	7.5	B10
841112	Of a thrust exceeding 25 kN		
84111200	Of a thrust exceeding 25kN	7.5	B10
	Turbo-propellers:		
841121	Of a power not exceeding 1,100 kW		
84112100	Of a power not exceeding 1,100 kw	7.5	B10
841122	Of a power exceeding 1,100 kW		
84112200	Of a power exceeding 1,100 kW	7.5	B10
	Other gas turbines:		
841181	Of a power not exceeding 5,000 kW		
84118100	Of a power not exceeding 5,000 kW	7.5	B10
841182	Of a power exceeding 5,000 kW		
84118210	Of power exceeding 5,000 kW but not exceeding 15,000 kW	7.5	B10
84118220	Of power exceeding 15,000 kW but not exceeding 30,000 kW	7.5	B10
84118230	Of power exceeding 30,000 kW but not exceeding 60,000 kW	7.5	B10
84118240	Of power exceeding 60,000 kW but not exceeding 90,000 kW	7.5	B10
84118250	Of power exceeding 90,000 kW but not exceeding 115,000 kW	7.5	B10
84118260	Of power exceeding 115,000 kW	7.5	B10
	Parts:		
841191	Of turbo-jets or turbo-propellers		
84119100	of turbo-jets or turbo-propellers	7.5	B10
841199	Other		
84119900	Other	7.5	B10
8412	Other engines and motors.		
841210	Reaction engines other than turbo-jets		
84121000	Reaction engines other than turbo-jets	7.5	B10
	Hydraulic power engines and motors:		
841221	Linear acting (cylinders)		
84122100	Linear acting (cylinders)	7.5	B10
841229	Other		
84122910	Hydrojet (hydraulic jet engines)	7.5	B10
84122990	Other	7.5	B10
	Pneumatic power engines and motors:		
841231	Linear acting (cylinders)		
84123100	Linear acting (cylinders)	7.5	B10
841239	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84123900	Other	7.5	B10
841280	Other Steam or other vapour power:		
84128011	Stationary	7.5	B10
84128019	Other	7.5	B10
84128020	Motors, spring operated excluding clock and watch movements	7.5	B10
84128030	Wind turbine or engine	7.5	B10
84128090	Other	7.5	B10
841290	Parts		
84129010	Of steam engines incorporating boilers	7.5	B10
84129020	Of other steam engines and other vapour power units not incorporating boilers	7.5	B10
84129030	Of hydraulic engines and motors	7.5	B10
84129090	Other	7.5	B10
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. Pumps fitted or designed to be fitted with a measuring device:		
841311	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		
84131110	Hand pumps Other:	10	B10
84131191	Pumps for dispensing fuel	7.5	B10
84131199	Other	7.5	B10
841319	Other		
84131910	Hand pumps	10	B10
84131990	Other	7.5	B10
841320	Hand pumps, other than those of subheading 8413.11 or 8413.19		
84132000	Hand pumps, other than those of subheading 8413 11 or 8413 19	10	B10
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
84133010	Injection pumps for diesel engines		X
84133020	Oil pump		X
84133030	Water pump		X
84133090	Other		X
841340	Concrete pumps		
84134000	Concrete pumps	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
841350	Other reciprocating positive displacement pumps		
84135010	Metering and dosing pumps Primarily designed for handling water:	7.5	B10
84135021	Deep tube well turbine pump	7.5	B10
84135029	Other	7.5	B10
84135090	Other	7.5	B10
841360	Other rotary positive displacement pumps		
84136010	Gear type pumps	7.5	B10
84136020	Screw type pumps	7.5	B10
84136090	Other	7.5	B10
841370	Other centrifugal pumps		
84137010	Primarily designed to handle water Other:		X
84137091	Single and multistage chemical process pumps		X
84137092	Horizontal split casing pumps		X
84137093	Horizontal self priming pumps		X
84137094	Vertical turbine driven pumps		X
84137095	Boiler feed pumps		X
84137096	Slurry pumps		X
84137097	Dredger pumps		X
84137099	Other Other pumps;liquid elevators:		X
841381	Pumps		
84138110	Gas pumps	7.5	B10
84138120	Hydraulic ram	7.5	B10
84138130	Axial flow and mixed flow vertical pump designed primarily for handling water	7.5	B10
84138190	Other	7.5	B10
841382	Liquid elevators		
84138200	Liquid elevators Parts:	7.5	B10
841391	Of pumps		
84139110	Of reciprocating pumps	7.5	B10
84139120	Of centrifugal pumps	7.5	B10
84139130	Of deep well turbine pumps and of other rotary pumps		X
84139140	Of hand pump for handling water		X
84139190	Other	7.5	B10
841392	Of liquid elevators		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84139200	Of liquid elevators	7.5	B10
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
841410	Vacuum pumps		
84141000	Vacuum pumps	7.5	B10
841420	Hand- or foot-operated air pumps		
84142010	Bicycle pumps	10	B10
84142020	Other hand pumps	10	B10
84142090	Other	7.5	B10
841430	Compressors of a kind used in refrigerating equipment		
84143000	Compressors of a kind used in refrigerating equipment		X
841440	Air compressors mounted on a wheeled chassis for towing		
84144010	Reciprocating air compressors		X
84144020	Centrifugal air compressors		X
84144030	Screw air compressors		X
84144090	Other		X
	Fans:		
841451	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		
84145110	Table fans		X
84145120	Ceiling fans		X
84145130	Pedestal fans		X
84145140	Railway carriage fans		X
84145190	Other		X
841459	Other		
84145910	Air circulator	7.5	B10
84145920	Blowers, portable	10	B10
84145930	Industrial fans blowers	7.5	B10
84145990	Other	7.5	B10
841460	Hoods having a maximum horizontal side not exceeding 120 cm		
84146000	Hoods having a maximum horizontal side not exceeding 120 cm	7.5	B10
841480	Other		
	Gas compressors:		
84148011	Of a kind used in air-conditioning equipment		X
84148019	Other		X
84148020	Free-piston generators for gas turbine		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84148030	Turbo charger		X
84148090	Other		X
841490	Parts		
	Of air or vacuum pumps and compressors:		
84149011	Of Gas compressors a kind used in refrigerating and air conditioning appliances and machinery	7.5	B10
84149012	Of bicycle pumps	10	B10
84149019	Other	7.5	B10
84149020	Of free piston generators	7.5	B10
84149030	Of electric fans	10	B10
84149040	Of Industrial fan, blowers	7.5	B10
84149090	Other	7.5	B10
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
841510	Window or wall types, self-contained or "split-system"		
84151010	Split system		X
84151090	Other		X
841520	Of a kind used for persons, in motor vehicles		
84152010	For buses		X
84152090	Other:		X
841581	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		
84158110	Split air-conditioner two tones and above		X
84158190	Other		X
841582	Other, incorporating a refrigerating unit		
84158210	Split air-conditioner two tones and above		X
84158290	Other		X
841583	Not incorporating a refrigerating unit		
84158310	Split air-conditioner two tones and above		X
84158390	Other		X
841590	Parts		
84159000	Parts	10	B10
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
841610	Furnace burners for liquid fuel		
84161000	Furnace burners for liquid fuel	7.5	B10
841620	Other furnace burners, including combination burners		
84162000	Other furnace burners, including combination burners	7.5	B10
841630	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
84163000	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	7.5	B10
841690	Parts		
84169000	Parts	7.5	B10
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
841710	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals		
84171000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	7.5	B10
841720	Bakery ovens, including biscuit ovens		
84172000	Bakery ovens, including biscuit ovens	7.5	B10
841780	Other		
84178010	For cement industry		X
84178090	Other	7.5	B10
841790	Parts		
84179000	Parts	7.5	B10
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
841810	Combined refrigerator-freezers, fitted with separate external doors		
84181010	Commercial type		X
84181090	Other		X
	Refrigerators, household type:		
841821	Compression-type		
84182100	Compression-type	10	B10
841829	Other		
84182900	Other		X
841830	Freezers of the chest type, not exceeding 800 l capacity		
84183010	Commercial type electrical		X
84183090	Other		X
841840	Freezers of the upright type, not exceeding 900 l capacity		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84184010	Electrical		X
84184090	Other		X
841850	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
84185000	Other furniture(chests, cabinets, display counters, show-cases and the like)for storage and display, incorporating or freezing equipment		X
	Other refrigerating or freezing equipment; heat pumps:		
841861	Heat pumps other than air conditioning machines of heading 84.15		
84186100	Heat pumps other than air-conditioning machines of heading 8415		X
841869	Other		
84186910	Ice making machinery	7.5	B10
84186920	Water cooler	10	B10
84186930	Vending machine other than automatic vending machine	10	B10
84186940	Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	7.5	B10
84186950	Refrigerated farm tanks, industrial ice cream freezer	7.5	B10
84186990	Other	7.5	B10
	Parts:		
841891	Furniture designed to receive refrigerating or freezing equipment		
84189100	Furniture designed to receive refrigerating or freezing equipment	7.5	B10
841899	Other		
84189900	Other	7.5	B10
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
	Instantaneous or storage water heaters, non-electric:		
841911	Instantaneous gas water heaters		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84191110	Domestic type	10	B10
84191190	Other	7.5	B10
841919	Other		
84191910	Domestic type	10	B10
84191920	Other	7.5	B10
841920	Medical, surgical or laboratory sterilisers		
84192010	Auto claves	7.5	B10
84192090	Other	7.5	B10
	Dryers:		
841931	For agricultural products		
84193100	For agricultural products	7.5	B10
841932	For wood, paper pulp, paper or paperboard		
84193200	For wood, paper pulp paper or paperboard	7.5	B10
841939	Other		
84193900	Other		X
841940	Distilling or rectifying plant		
84194010	For petroleum refining	7.5	B10
84194020	Other distilling equipment	7.5	B10
84194090	Other	7.5	B10
841950	Heat exchange units		
84195010	Shell and tube type		X
84195020	Plate type		X
84195030	Spiral type		X
84195090	Other		X
841960	Machinery for liquefying air or other gases		
84196000	Machinery for liquefying air or gases	7.5	B10
	Other machinery, plant and equipment:		
841981	For making hot drinks or for cooking or heating food		
84198110	Friers	10	B10
84198120	Other kitchen machines	10	B10
84198190	Other	10	B10
841989	Other		
84198910	Pressure vessels reactors, columns or towers or chemical storage tanks	7.5	B10
84198920	Glass lined equipment	7.5	B10
84198930	Auto claves other than for cooking or heating food, not elsewhere specified or included	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84198940	Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	7.5	B10
84198950	Pasteurizers	7.5	B5
84198960	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	7.5	B10
84198970	Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	7.5	B10
84198980	Vacuum-vapour plant for deposition of metals	7.5	B10
84198990	Other	7.5	B10
841990	Parts		
84199010	Parts of instantaneous or storage water heaters (domestic type)	10	B10
84199090	Other	7.5	B10
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
842010	Calendering or other rolling machines		
84201000	Calendering or other rolling machines	7.5	B10
	Parts:		
842091	Cylinders		
84209100	Cylinders	7.5	B10
842099	Other		
84209900	Other	7.5	B10
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
	Centrifuges, including centrifugal dryers:		
842111	Cream separators		
84211100	Cream separators	7.5	B10
842112	Clothes-dryers		
84211200	Clothes-dryers	7.5	B10
842119	Other		
84211910	Bowl centrifuges	7.5	B10
84211920	Basket centrifuges	7.5	B10
84211930	Continuous automatic centrifuges	7.5	B10
84211940	Self cleaning centrifuges	7.5	B10
84211950	Decanter centrifuges horizontal bowl	7.5	B10
84211960	Screw conveyor centrifuges	7.5	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84211991	For chemical industries	7.5	B10
84211999	Other	7.5	B10
	Filtering or purifying machinery and apparatus for liquids:		
842121	For filtering or purifying water		
84212110	Ion exchanger plant or apparatus		X
84212120	Household type filters		X
84212190	Other		X
842122	For filtering or purifying beverages other than water		
84212200	For filtering or purifying beverages other than water	7.5	B10
842123	Oil or petrol-filters for internal combustion engines		
84212300	Oil or petrol-filters for internal combustion engines		X
842129	Other		
84212900	Other	7.5	B10
	Filtering or purifying machinery and apparatus for gases:		
842131	Intake air filters for internal combustion engines		
84213100	Intake air filters for internal combustion engines		X
842139	Other		
84213910	Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	7.5	B10
84213920	Air purifiers or cleaners	7.5	B10
84213990	Other	7.5	B10
	Parts:		
842191	Of centrifuges, including centrifugal dryers		
84219100	Of centrifuges, including centrifugal dryers	7.5	B10
842199	Other		
84219900	Other	7.5	B10
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
	Dish washing machines:		
842211	Of the household type		
84221100	Of the household type	10	B10
842219	Other		
84221900	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
842220	Machinery for cleaning or drying bottles or other containers		
84222000	Machinery for cleaning or drying bottles or other containers	7.5	B10
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		
84223000	Machinery for filling, closing, sealing or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar container; machinery for aerating beverages	7.5	B10
842240	Other packing or wrapping machinery (including heat-shrink wrapping machinery)		
84224000	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	7.5	B10
842290	Parts		
84229010	Of machinery for cleaning or drying bottles or other containers	7.5	B10
84229020	Of dish washing machines of household type	10	B10
84229090	Of other machinery	5	B10
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		
842310	Personal weighing machines, including baby scales; household scales		
84231000	Personal weighing machines, including baby scales; household scales	10	B10
842320	Scales for continuous weighing of goods on conveyors		
84232000	Scales for continuous weighing of goods on conveyors	7.5	B10
842330	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		
84233000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	7.5	B10
	Other weighing machinery:		
842381	Having a maximum weighing capacity not exceeding 30 kg		
84238110	Beam scale	7.5	B10
84238190	Other	7.5	B10
842382	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84238210	Beams scale	7.5	B10
84238290	Other	7.5	B10
842389	Other		
84238900	Other	7.5	B10
842390	Weighing machine weights of all kinds; parts of weighing machinery		
84239010	Weighing machine weights of all kinds	10	B10
84239020	Parts of weighing machinery	7.5	B10
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
842410	Fire extinguishers, whether or not charged		
84241000	Fire extinguishers, whether or not charged	7.5	B10
842420	Spray guns and similar appliances		
84242000	Spray guns and similar appliances	7.5	B10
842430	Steam or sand blasting machines and similar jet projecting machines		
84243000	Steam or sand blasting machines and similar jet projecting machines	7.5	B10
	Other appliances:		
842481	Agricultural or horticultural		
84248100	Agricultural or horticultural	7.5	B10
842489	Other		
84248910	Painting equipment including electrostatic phosphating and powder coating equipment	7.5	B10
84248920	Industrial bellows	7.5	B10
84248990	Other	7.5	B10
842490	Parts		
84249000	Parts	7.5	B10
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
842511	Powered by electric motor		
84251110	Hoists machine		X
84251120	Pulley tackle		X
842519	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84251910	Hoists machine	7.5	B10
84251920	Pulley tackle	7.5	B10
	Other winches; capstans:		
842531	Powered by electric motor		
84253100	Powered by electric motor	7.5	B10
842539	Other		
84253900	Other	7.5	B10
	Jacks;hoists of a kind used for raising vehicles:		
842541	Built-in jacking systems of a type used in garages		
84254100	Built-in jacking system of a kind used in garages	7.5	B10
842542	Other jacks and hoists, hydraulic		
84254200	Other jacks and hoists, hydraulic		X
842549	Other		
84254900	Other	7.5	B10
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.		
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
842611	Overhead travelling cranes on fixed support		
84261100	Overhead travelling cranes on fixed support	7.5	B10
842612	Mobile lifting frames on tyres and straddle carriers		
84261200	Mobile lifting frames on tyres and straddle carriers	7.5	B10
842619	Other		
84261900	Other	7.5	B10
842620	Tower cranes		
84262000	Tower cranes	7.5	B10
842630	Portal or pedestal jib cranes		
84263000	Portal or pedestal jib cranes	7.5	B10
	Other machinery, self-propelled:		
842641	On tyres		
84264100	On tyres	7.5	B10
842649	Other		
84264900	Other	7.5	B10
	Other machinery:		
842691	Designed for mounting on road vehicles		
84269100	Designed for mounting on road vehicles	7.5	B10
842699	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84269910	Ropeway and telfers	7.5	B10
84269990	Other	7.5	B10
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		
842710	Self-propelled trucks powered by an electric motor		
84271000	Self-propelled trucks powered by an electric motor	7.5	B10
842720	Other self-propelled trucks		
84272000	Other self-propelled trucks		X
842790	Other trucks		
84279000	Other trucks	7.5	B10
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
842810	Lifts and skip hoists		
	Lifts:		
84281011	Lifts of a kind used in buildings	7.5	B10
84281019	Other	7.5	B10
84281020	Skip hoists	7.5	B10
842820	Pneumatic elevators and conveyors		
	Conveyors:		
84282011	Belt conveyors	7.5	B10
84282019	Other	7.5	B10
84282020	Pneumatic elevators	7.5	B10
	Other continuous-action elevators and conveyors, for goods or materials:		
842831	Specially designed for underground use		
84283100	Specially designed for underground use	7.5	B10
842832	Other, bucket type		
84283200	Other, bucket type	7.5	B10
842833	Other, belt type		
84283300	Other, belt type	7.5	B10
842839	Other		
84283900	Other		X
842840	Escalators and moving walkways		
84284000	Escalators and moving walkways	7.5	B10
842860	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		
84286000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
842890	Other machinery		
84289010	For coal handling	7.5	B10
84289020	For ash handling	7.5	B10
84289090	Other	7.5	B10
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
	Bulldozers and angledozers:		
842911	Track laying		
84291110	Angledozer	7.5	B10
84291120	Bulldozers	7.5	B10
842919	Other		
84291910	Angledozer	7.5	B10
84291920	Bulldozers	7.5	B10
842920	Graders and levellers		
84292000	Graders and levellers	7.5	B10
842930	Scrapers		
84293000	Scrapers	7.5	B10
842940	Tamping machines and road rollers		
84294010	Road rollers upto 5 tons capacity	7.5	B10
84294020	Road rollers above 5 tons capacity	7.5	B10
84294030	Tamping machines	7.5	B10
	Mechanical shovels, excavators and shovel loaders:		
842951	Front-end shovel loaders		
84295100	Front-end shovel loaders		X
842952	Machinery with a 360° revolving superstructure		
84295200	Machinery with a 360 degrees revolving superstructure	7.5	B10
842959	Other		
84295900	Other	7.5	B10
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile -drivers and pile-extractors; snow-ploughs and snow-blowers.		
843010	Pile-drivers and pile-extractors		
84301010	Pile-drivers	7.5	B10
84301020	Pile-extractors	7.5	B10
843020	Snow-ploughs and snow-blowers		
84302000	Snow-ploughs and snow blowers	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Coal or rock cutters and tunneling machinery:		
843031	Self-propelled		
84303110	Coal cutters	7.5	B10
84303120	Tunneling machinery	7.5	B10
84303190	Other	7.5	B10
843039	Other		
84303900	Other	7.5	B10
	Other boring or sinking machinery:		
843041	Self-propelled		
84304110	Tube well drilling and core drilling machinery	7.5	B10
84304120	Petroleum and gas well drilling machinery	7.5	B10
84304130	Rock drilling machinery	7.5	B10
84304190	Other	7.5	B10
843049	Other		
84304900	Other	7.5	B10
843050	Other machinery, self-propelled		
84305010	Mining machinery (excluding coal mining)	7.5	B10
84305090	Other	7.5	B10
	Other machinery, not self-propelled:		
843061	Tamping or compacting machinery		
84306100	Tamping or compacting machinery	7.5	B10
843069	Other		
84306900	Other	7.5	B10
8431	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
843110	Of machinery of heading 84.25		
84311010	Of pulley tackle hoists, other than ship hoists, winches or capstans	7.5	B10
84311090	Other	7.5	B10
843120	Of machinery of heading 84.27		
84312010	Of fork lift trucks	7.5	B10
84312090	Other	7.5	B10
	Of machinery of heading 84.28:		
843131	Of lifts, skip hoists or escalators		
84313100	Of lifts, skip hoists or escalators	7.5	B10
843139	Other		
84313910	Of elevators, conveyors and moving equipments	7.5	B10
84313990	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of machinery of heading 84.26, 84.29 or 84.30:		
843141	Buckets, shovels, grabs and grips		
84314100	Buckets, shovels, grabs, and grips	7.5	B10
843142	Bulldozer or angledozer blades		
84314200	Bulldozers or angledozer blades	7.5	B10
843143	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49		
84314310	Of boring or sinking machinery, self-propelled	7.5	B10
84314390	Other	7.5	B10
843149	Other		
84314910	Of road rollers, mechanically propelled	7.5	B10
84314920	Of ships derricks and cranes	7.5	B10
84314930	Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores	7.5	B10
84314940	Of pile driver, snow plough, not self-propelled	7.5	B10
84314990	Other	7.5	B10
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
843210	Ploughs		
84321010	Disc ploughs	7.5	B10
84321020	Other tractor ploughs	7.5	B10
84321090	Other	7.5	B10
	Harrows, scarifiers, cultivators, weeders and hoes:		
843221	Disc harrows		
84322100	Disc harrows	7.5	B10
843229	Other		
84322910	Rotary hoes	7.5	B10
84322990	Other	7.5	B10
843230	Seeders, planters and transplanters		
84323000	Seeders, planters and transplanters	7.5	B10
843240	Manure spreaders and fertiliser distributors		
84324000	Manure spreaders and fertiliser distributors	7.5	B10
843280	Other machinery		
84328010	Lawn and sports ground rollers	7.5	B10
84328020	Rotary tiller	7.5	B10
84328090	Other	7.5	B10
843290	Parts		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84329010	Parts of agricultural machinery falling within headings 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	7.5	B10
84329090	Other	7.5	B10
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
	Mowers for lawns, parks or sports-grounds:		
843311	Powered, with the cutting device rotating in a horizontal		
84331110	Powered with 3 HP or more	7.5	B10
84331190	Other	10	B10
843319	Other		
84331910	Non-powered mowers, having width of 75 cm or more	7.5	B10
84331990	Other	10	B10
843320	Other mowers, including cutter bars for tractor mounting		
84332000	Other mowers, including cutter bars for tractor mounting	7.5	B10
843330	Other haymaking machinery		
84333000	Other haymaking machinery	7.5	B10
843340	Straw or fodder balers, including pick-up balers		
84334000	Straw or fodder balers, including pick-up balers	7.5	B10
	Other harvesting machinery; threshing machinery:		
843351	Combine harvester-threshers		
84335100	Combine harvester-threshers	7.5	B10
843352	Other threshing machinery		
84335200	Other threshing machinery	7.5	B10
843353	Root or tuber harvesting machines		
84335300	Root or tuber harvesting machines	7.5	B10
843359	Other		
84335900	Other	7.5	B10
843360	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		
84336010	Machines for cleaning	7.5	B10
84336020	Machine for sorting or grading	7.5	B10
843390	Parts		
84339000	Parts	7.5	B10
8434	Milking machines and dairy machinery.		
843410	Milking machines		
84341000	Milking machines	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
843420	Dairy machinery		
84342000	Dairy machinery	7.5	B10
843490	Parts		
84349010	Of milking machinery	7.5	B10
84349020	Of dairy machinery	7.5	B10
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
843510	Machinery		
84351000	Machinery	7.5	B10
843590	Parts		
84359000	Parts	7.5	B10
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
843610	Machinery for preparing animal feeding stuffs		
84361000	Machinery for preparing animal feeding stuffs Poultry-keeping machinery; poultry incubators and brooders:	7.5	B10
843621	Poultry incubators and brooders		
84362100	Poultry incubators and brooders	7.5	B10
843629	Other		
84362900	Other	7.5	B10
843680	Other machinery		
84368010	Germination plant fitted with mechanical and thermal equipment	7.5	B10
84368090	Other Parts:	7.5	B10
843691	Of poultry-keeping machinery or poultry incubators and brooders		
84369100	Of poultry-keeping machinery or poultry incubators and brooders	7.5	B10
843699	Other		
84369900	Other	7.5	B10
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
843710	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	7.5	B10
843780	Other machinery		
84378010	Flour mill machinery	7.5	B10
84378020	Rice mill machinery	7.5	B10
84378090	Other	7.5	B10
843790	Parts		
84379010	Of flour mill machinery	7.5	B10
84379020	Of rice mill machinery	7.5	B10
84379090	Other	7.5	B10
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
843810	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
84381010	Bakery machinery	5	B10
84381020	Machinery for manufacture of macaroni or spaghetti or similar products	5	B10
843820	Machinery for the manufacture of confectionery, cocoa or chocolate		
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate	5	B10
843830	Machinery for sugar manufacture		
84383010	Sugar cane crushers	5	B10
84383090	Other	5	B10
843840	Brewery machinery		
84384000	Brewery machinery	5	B10
843850	Machinery for the preparation of meat or poultry		
84385000	Machinery for the preparation of meat or poultry	5	B10
843860	Machinery for the preparation of fruits, nuts or vegetables		
84386000	Machinery for the preparation of fruits, nuts or vegetables	5	B10
843880	Other machinery		
84388010	Auxiliary equipment for extrusion cooking plant	5	B10
84388020	For production of soya milk or other soya products (except than soya oil)	5	B10
84388030	Diffusing machines (diffusers)	7.5	B10
84388040	Tea leaf rolling or cutting machine	7.5	B10
84388090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
843890	Parts		
84389010	Of sugar manufacturing machinery	7.5	B10
84389090	Of other machinery	7.5	B10
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
843910	Machinery for making pulp of fibrous cellulosic material		
84391000	Machinery for making pulp of fibrous cellulosic material	7.5	B10
843920	Machinery for making paper or paperboard		
84392000	Machinery for making paper or paperboard	7.5	B10
843930	Machinery for finishing paper or paperboard		
84393010	Paper laminating machine	7.5	B10
84393090	Other	7.5	B10
	Parts:		
843991	Of machinery for making pulp of fibrous cellulosic material		
84399100	Of machinery for making pulp of fibrous cellulosic material	7.5	B10
843999	Other		
84399900	Other	7.5	B10
8440	Book-binding machinery, including book-sewing machines.		
844010	Machinery		
84401010	Wire stitching machinery, single headed	7.5	B10
84401090	Other	7.5	B10
844090	Parts		
84409000	Parts	7.5	B10
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
844110	Cutting machines		
84411010	Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	7.5	B10
84411090	Other	7.5	B10
844120	Machines for making bags, sacks or envelopes		
84412000	Machines for making bags, sacks or envelopes	7.5	B10
844130	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	7.5	B10
844140	Machines for moulding articles in paper pulp, paper or paperboard		
84414000	Machines for moulding articles in paper pulp, paper or paperboard	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
844180	Other machinery		
84418000	Other machinery	7.5	B10
844190	Parts		
84419000	Parts	7.5	B10
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
844230	Machinery, apparatus and equipment		
84423010	Brass rules	7.5	B10
84423020	Chases	7.5	B10
84423090	Other	7.5	B10
844240	Parts of the foregoing machinery, apparatus or equipment		
84424000	Parts of the foregoing machinery, apparatus or equipment	7.5	B10
844250	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
84425010	Plates and cylinders	7.5	B10
84425020	Lithographic plates	7.5	B10
	Plate, cylinder and lithographic stones prepared for printing purpose:		
84425031	Plate and cylinder for textile printing machine	7.5	B10
84425032	Printing blocks	7.5	B10
84425039	Other	7.5	B10
84425040	Highly polished copper sheets for making blocks	7.5	B10
84425050	Highly polished zinc sheets for making process blocks	7.5	B10
84425090	Other	7.5	B10
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.		
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:		
844311	Offset printing machinery, reel-fed		
84431100	Offset printing machinery, reel fed	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
844312	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)		
84431200	Offset printing machinery, sheet fed, office type (using sheets With one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	7.5	B10
844313	Other offset printing machinery		
84431300	Other offset printing machinery	7.5	B10
844314	Letterpress printing machinery, reel fed, excluding flexographic printing		
84431400	Letterpress printing machinery, reel fed, excluding flexographic printing	7.5	B10
844315	Letterpress printing machinery, other than reel fed, excluding flexographic printing		
84431500	Letterpress printing machinery, other than reel fed, excluding flexographic printing	7.5	B10
844316	Flexographic printing machinery		
84431600	Flexographic printing machinery	7.5	B10
844317	Gravure printing machinery		
84431700	Gravure printing machinery	7.5	B10
844319	Other		
84431910	Flat bed printing presses	7.5	B10
84431920	Platen printing presses	7.5	B10
84431930	Proof presses	7.5	B10
	Machinery for printing repetitive word or design or colour:		
84431941	On cotton textile	7.5	B10
84431949	Other	7.5	B10
84431990	Other	7.5	B10
	Other printers, copying machines and facsimile machines, whether or not combined:		
844331	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network		
84433100	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
844332	Other, capable of connecting to an automatic data processing machine or to a network		
84433210	Line printer		A
84433220	Dot matrix printer		A
84433230	Letter quality daisy wheel printer		A
84433240	Laser jet printer		A
84433250	Ink jet printer		A
84433260	Facsimile machine		A
84433290	Other		A
844339	Other		
84433910	Ink-jet printing machine		X
84433920	Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy(direct process)		A
84433930	Electrostatic photocopying apparatus operated by reproducing the original image via and intermediate onto the copy(indirect process)		X
84433940	Other photocopying apparatus incorporating an optical system		A
84433950	Other photocopying apparatus of contact type		X
84433960	Thermo-copying apparatus		X
84433970	Facsimile machine not capable of getting connected to automatic data processing machine		X
84433990	Other		X
	Parts and accessories:		
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42		
84439100	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	7.5	B10
844399	Other		
84439910	Automatic documents feeders of copying machine		A
84439920	Paper feeders of copying machines		A
84439930	Sorters of copying machines		A
84439940	Other parts of copying machines		A
	Parts and accessories of goods of sub-heading 8443 31, 8443 32:		
84439951	Ink cartridges,with print head assembly		A
84439952	Ink spray nozzle		A
84439959	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84439960	Parts and accessories of goods of sub-heading 8443 39	7.5	B10
84439990	Other	7.5	B10
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials.		
844400	Machines for extruding, drawing, texturing or cutting man-made textile materials		
84440010	Machines for extruding man-made textile materials	7.5	B10
84440090	Other	7.5	B10
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.		
	Machines for preparing textile fibres:		
844511	Carding machines		
84451110	Cotton carding machines	7.5	B10
84451190	Other	7.5	B10
844512	Combing machines		
84451210	Cotton combing machines	7.5	B10
84451290	Other	7.5	B10
844513	Drawing or roving machines		
84451300	Drawing or roving machines	7.5	B10
844519	Other		
84451910	Cotton processing machines (including cotton ginning machine)	7.5	B10
84451920	Jute fibre processing machines	7.5	B10
84451930	Regenerated fibres and synthetic fibres processing machines	7.5	B10
84451940	Silk processing machines	7.5	B10
84451950	Wool processing machines	7.5	B10
84451960	Blowroom machines	7.5	B10
84451990	Other	7.5	B10
844520	Textile spinning machines		
	Cotton spinning machines:		
84452011	Drawing frames	7.5	B10
84452012	Intermediate frames	7.5	B10
84452013	Ring frames	7.5	B10
84452014	Roving frames	7.5	B10
84452019	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84452020	Jute fibres spinning machines	7.5	B10
84452030	Regenerated fibres and synthetic fibres spinning machines	7.5	B10
84452040	Silk fibres spinning machines	7.5	B10
84452050	Wool spinning machines	7.5	B10
84452090	Other	7.5	B10
844530	Textile doubling or twisting machines		
	Cotton fibre doubling or twisting machines:		
84453011	Doubling frames	7.5	B10
84453019	Other	7.5	B10
84453020	Jute fibre doubling or twisting machines	7.5	B10
84453030	Regenerated fibre and synthetic fibre yarn doubling or twisting machines	7.5	B10
84453040	Silk fibre doubling or twisting machines	7.5	B10
84453050	Wool fibre doubling or twisting machines	7.5	B10
84453090	Other fibre doubling or twisting machines	7.5	B10
844540	Textile winding (including weft-winding) or reeling machines		
84454010	Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	7.5	B10
84454020	Jute fibre reeling (including weft-winding) machines	7.5	B10
84454030	Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	7.5	B10
84454040	Silk fibre reeling (including weft-winding) machines	7.5	B10
84454050	Wool fibre reeling (including weft-winding) machines	7.5	B10
84454090	Other	7.5	B10
844590	Other		
84459000	Other	7.5	B10
8446	Weaving machines (looms).		
844610	For weaving fabrics of a width not exceeding 30 cm		
	Cotton weaving machines:		
84461011	Automatic, powerloom	7.5	B10
84461012	Plain, powerloom	7.5	B10
84461019	Other	7.5	B10
84461090	Other	7.5	B10
	For weaving fabrics of a width exceeding 30 cm, shuttle type:		
844621	Power looms		
84462110	Cotton weaving machines, automatic	7.5	B10
84462190	Other	7.5	B10
844629	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84462910	Cotton weaving machines	7.5	B10
84462990	Other	7.5	B10
844630	For weaving fabrics of a width exceeding 30 cm, shuttleless type		
	Cotton weaving machines:		
84463011	Automatic, powerloom	7.5	B10
84463012	Plain, powerloom	7.5	B10
84463019	Other	7.5	B10
84463090	Other	7.5	B10
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
	Circular knitting machines:		
844711	With cylinder diameter not exceeding 165 mm		
	Wool knitting machines:		
84471111	Hand knitting machines	7.5	B10
84471119	Other	7.5	B10
84471120	Cotton hosiery machines	7.5	B10
84471190	Other	7.5	B10
844712	With cylinder diameter exceeding 165 mm		
	Wool knitting machines:		
84471211	Hand knitting machines	7.5	B10
84471219	Other	7.5	B10
84471220	Cotton hosiery machines	7.5	B10
84471290	Other	7.5	B10
844720	Flat knitting machines; stitch-bonding machines		
84472010	Hand knitting machines for wool	7.5	B10
84472020	Other knitting machines for wool	7.5	B10
84472030	Cotton hosiery machines	7.5	B10
84472090	Other	7.5	B10
844790	Other		
84479010	Machines for making of tulle and lace	7.5	B10
84479020	Machines for making embroidery	7.5	B10
84479030	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).		
	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
844811	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith		
84481110	Jacquards and harness liner cards for cotton textile machinery	7.5	B10
84481190	Other	7.5	B10
844819	Other		
84481900	Other	7.5	B10
844820	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		
84482000	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	7.5	B10
	Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
844831	Card clothing		
84483100	Card clothing	7.5	B10
844832	Of machines for preparing textile fibres, other than card clothing		
84483210	For cotton processing machines	7.5	B10
84483220	For jute processing machines	7.5	B10
84483230	For silk and manmade (regenerated and synthetic fibres processing machines)	7.5	B10
84483240	For wool processing machines	7.5	B10
84483290	Other	7.5	B10
844833	Spindles, spindle flyers, spinning rings and ring travellers		
84483310	For cotton spinning machines	7.5	B10
84483320	For jute spinning machines	7.5	B10
84483330	For silk and man-made (regenerated and synthetic) fibre spinning machines	7.5	B10
84483340	For wool spinning machines	7.5	B10
84483390	For other textile fibre spinning machines	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
844839	Other		
84483910	Combs for cotton textile machinery	7.5	B10
84483920	Gills for gill boxes	7.5	B10
84483990	Other	7.5	B10
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery :		
844842	Reeds for looms, healds and heald-frames		
84484210	Healds(excluding wire healds) and reeds for cotton machinery	7.5	B10
84484220	Healds, wire	7.5	B10
84484290	Other	7.5	B10
844849	Other		
84484910	Parts of cotton weaving machinery	7.5	B10
84484920	Parts of jute weaving machinery	7.5	B10
84484930	Parts of silk and man-made fibres weaving machinery	7.5	B10
84484940	Parts of wool weaving machinery	7.5	B10
84484950	Parts of other textile fibres machinery	7.5	B10
84484990	Other	7.5	B10
	Parts and accessories of machines heading 84.47 or of their auxiliary machinery :		
844851	Sinkers, needles and other articles used in forming stitches		
84485110	Of cotton hosiery machine	7.5	B10
84485120	Of wool knitting machines	7.5	B10
84485130	Of machines for tulle, lace	7.5	B10
84485190	Other	7.5	B10
844859	Other		
84485900	Other	7.5	B10
8449	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.		
844900	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		
84490010	Machinery for manufacture of finishing of felt in piece or in shapes (including felt hat-making machines and hat making blocks)	7.5	B10
84490090	Other	7.5	B10
8450	Household or laundry-type washing machines, including machines which both wash and dry.		
	Machines, each of a dry linen capacity not exceeding 10 kg:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
845011	Fully-automatic machines		
84501100	Fully-automatic machines		X
845012	Other machines, with built-in centrifugal drier		
84501200	Other machines, with built-in centrifugal drier	10	B10
845019	Other		
84501900	Other	10	B10
845020	Machines, each of a dry linen capacity exceeding 10 kg		
84502000	Machines, each of a dry linen capacity exceeding 10 kg	7.5	B10
845090	Parts		
84509010	Parts of household type machines	10	B10
84509090	Other	7.5	B10
8451	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
845110	Dry-cleaning machines		
84511010	Dry cleaning machines for cotton textile	7.5	B10
84511090	Other	7.5	B10
	Drying machines:		
845121	Each of a dry linen capacity not exceeding 10 kg		
84512100	Each of a dry linen capacity not exceeding 10 kg	10	B10
845129	Other		
84512900	Other	7.5	B10
845130	Ironing machines and presses (including fusing presses)		
84513010	Hand ironing press	10	B10
84513090	Other	7.5	B10
845140	Washing, bleaching or dyeing machines		
	Bleaching machine:		
84514011	For cotton textile	7.5	B10
84514019	Other	7.5	B10
	Dyeing machines:		
84514021	For cotton textile	7.5	B10
84514029	For other textile	7.5	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84514091	For washing and cleaning for woollen textile	7.5	B10
84514099	Other	7.5	B10
845150	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	7.5	B10
845180	Other machinery		
	Sizing and dressing machines:		
84518011	For cotton textile	7.5	B10
84518019	Other	7.5	B10
	Finishing machines:		
84518021	For coating or impregnating yarn or fabrics	7.5	B10
84518022	Other finishing processes for cotton textile	7.5	B10
84518029	Other	7.5	B10
84518090	Other	7.5	B10
845190	Parts		
84519000	Parts	7.5	B10
8452	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
845210	Sewing machines of the household type		
	Complete, with stand or table:		
84521011	With electronic controls or electric motors		X
84521012	Hand operated		X
84521019	Other		X
	Without stand or table (heads):		
84521021	With electronic controls or electric motors		X
84521022	Hand operated		X
84521029	Other		X
	Other sewing machines:		
845221	Automatic units		
84522110	Industrial sewing machines having a motor of 12.50 watts capacity and above and having a speed of 1,500 stitches per minute or more	7.5	B10
84522120	Other with electronic control or electric motors	7.5	B10
84522190	Other	7.5	B10
845229	Other		
84522900	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
845230	Sewing machine needles		
84523010	For household type sewing machines	10	B10
84523090	Other	7.5	B10
845240	Furniture, bases and covers for sewing machines and parts thereof		
84524010	Furniture, bases and covers	7.5	B10
84524090	Parts of furniture, bases and cover for sewing machines	7.5	B10
845290	Other parts of sewing machines		
84529010	Of household sewing machines	10	B10
84529090	Other	7.5	B10
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
845310	Machinery for preparing, tanning or working hides, skins or leather		
84531000	Machinery for preparing, tanning or working hides, skins or leather	7.5	B10
845320	Machinery for making or repairing footwear		
84532000	Machinery for making or repairing footwear	7.5	B10
845380	Other machinery		
84538000	Other machinery	7.5	B10
845390	Parts		
84539010	Of boot and shoe manufacturing machinery	7.5	B10
84539090	Other	7.5	B10
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
845410	Converters		
84541000	Converters	7.5	B10
845420	Ingot moulds and ladles		
84542010	Ladles	7.5	B10
84542020	Ingot moulds	7.5	B10
845430	Casting machines		
84543010	Die-casting machines	7.5	B10
84543020	Continuous casting machines	7.5	B10
84543090	Other	7.5	B10
845490	Parts		
84549000	Parts	7.5	B10
8455	Metal-rolling mills and rolls therefor.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
845510	Tube mills		
84551000	Tube mills	7.5	B10
	Other rolling mills:		
845521	Hot or combination hot and cold		
84552110	Hot	7.5	B10
84552120	Combination of hot and cold	7.5	B10
845522	Cold		
84552200	Cold	7.5	B10
845530	Rolls for rolling mills		
84553000	Rolls for rolling mills	7.5	B10
845590	Other parts		
84559000	Other parts	7.5	B10
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.		
845610	Operated by laser or other light or photon beam processes		
84561000	Operated by laser or other light or photon beam processes	7.5	B10
845620	Operated by ultrasonic processes		
84562000	Operated by ultrasonic processes	7.5	B10
845630	Operated by electro-discharge processes		
84563000	Operated by electro-discharge processes	7.5	B10
845690	Other		
84569010	For dry-etching patterns on semi-conductor materials		A
84569020	Electro-chemical machines	7.5	B10
84569090	Other	7.5	B10
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
845710	Machining centres		
84571010	Horizontal	7.5	B10
84571020	Vertical	7.5	B10
845720	Unit construction machines (single station)		
84572010	Unit head boring	7.5	B10
84572020	Unit head drilling	7.5	B10
84572090	Other	7.5	B10
845730	Multi-station transfer machines		
84573010	Rotary type	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84573020	In-line type	7.5	B10
84573090	Other	7.5	B10
8458	Lathes (including turning centres) for removing metal.		
	Horizontal lathes:		
845811	Numerically controlled		
84581100	Numerically controlled	7.5	B10
845819	Other		
	Automatic, single spindle:		
84581911	Horizontal bar, swiss type	7.5	B10
84581912	Base sliding head type	7.5	B10
84581913	Horizontal chucking	7.5	B10
84581919	Other	7.5	B10
84581990	Other	7.5	B10
	Other lathes:		
845891	Numerically controlled		
84589100	Numerically controlled	7.5	B10
845899	Other		
84589910	Automatic, multi-spindle bar	7.5	B10
84589920	Automatic, multi-spindle chucking	7.5	B10
	Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes:		
84589931	Capstans lathes	7.5	B10
84589932	Turrets lathes	7.5	B10
84589933	Capstan and turret combination lathes	7.5	B10
84589934	Copying lathes	7.5	B10
84589935	Multi-tool and production lathes	7.5	B10
	Crankshaft, relieving, wheel and axle lathes:		
84589941	Crankshaft lathes	7.5	B10
84589942	Relieving lathes	7.5	B10
84589943	Wheel and axle lathes	7.5	B10
	Centre lathes:		
84589951	Tool-room type	7.5	B10
84589959	Other	7.5	B10
84589990	Other	7.5	B10
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
845910	Way-type unit head machines		
84591000	Way-type unit head machines	7.5	B10
	Other drilling machines:		
845921	Numerically controlled		
84592100	Numerically controlled	7.5	B10
845929	Other		
84592910	Bench and pillar	7.5	B10
84592920	Pillar or columns, multi-spindle	7.5	B10
84592930	Radial	7.5	B10
84592940	Deep hole	7.5	B10
84592950	Multi head drilling machines	7.5	B10
84592990	Other	7.5	B10
	Other boring-milling machines:		
845931	Numerically controlled		
84593100	Numerically controlled	7.5	B10
845939	Other		
84593910	Vertical turning or boring	7.5	B10
84593990	Other	7.5	B10
845940	Other boring machines		
84594010	Jig boring machines horizontal	7.5	B10
84594020	Fine boring machines horizontal	7.5	B10
84594030	Fine boring machines vertical	7.5	B10
84594090	Other	7.5	B10
	Milling machine, knee type:		
845951	Numerically controlled		
84595110	Horizontal	7.5	B10
84595120	Vertical	7.5	B10
84595130	Universal	7.5	B10
84595190	Other	7.5	B10
845959	Other		
84595910	Horizontal	7.5	B10
84595920	Vertical	7.5	B10
84595930	Universal	7.5	B10
84595940	Ram type	7.5	B10
84595950	Die-sinking or pantograph	7.5	B10
84595990	Other	7.5	B10
	Other milling machines:		
845961	Numerically controlled		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84596110	Piano milling	7.5	B10
84596190	Other	7.5	B10
845969	Other		
84596910	Bed type, horizontal	7.5	B10
84596920	Bed type, vertical	7.5	B10
84596930	Piano milling, single column	7.5	B10
84596940	Piano milling, double column	7.5	B10
84596990	Other	7.5	B10
845970	Other threading or tapping machines		
84597010	Threading machines	7.5	B10
84597020	Tapping machines	7.5	B10
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.		
	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
846011	Numerically controlled		
84601100	Numerically controlled	7.5	B10
846019	Other		
84601900	Other	7.5	B10
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
846021	Numerically controlled		
84602100	Numerically controlled	7.5	B10
846029	Other		
84602910	Cylindrical grinders	7.5	B10
84602920	Internal grinders	7.5	B10
84602930	Centreless grinders	7.5	B10
84602940	Profile grinders	7.5	B10
84602990	Other	7.5	B10
	Sharpening(tool or cutter grinding) machines:		
846031	Numerically controlled		
84603100	Numerically controlled	7.5	B10
846039	Other		
84603910	Grinder, tool or cutter	7.5	B10
84603990	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
846040	Honing or lapping machines		
	Honing machines:		
84604011	Vertical, single spindle	7.5	B10
84604012	Vertical, multi-spindle	7.5	B10
84604013	Horizontal	7.5	B10
84604019	Other	7.5	B10
84604020	Lapping machines	7.5	B10
846090	Other		
84609010	Polishing and buffing machines	7.5	B10
84609090	Other	7.5	B10
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
846120	Shaping or slotting machines		
	Shaping machines:		
84612011	Die and punch shaping machines	7.5	B10
84612019	Other	7.5	B10
84612020	Slotting machines	7.5	B10
846130	Broaching machines		
84613010	Vertical	7.5	B10
84613020	Horizontal	7.5	B10
84613090	Other	7.5	B10
846140	Gear cutting, gear grinding or gear finishing machines		
	Gear cutting machines:		
84614011	Bevel gear cutting	7.5	B10
84614012	Gear cutting spiral bevel and/or hypoid	7.5	B10
84614013	Gear slotter or planar formed cutter type	7.5	B10
84614014	Gear milling formed disc cutter type	7.5	B10
84614019	Other	7.5	B10
	Gear grinding or gear finishing machines:		
84614021	Single or double wheel disc type gear grinder	7.5	B10
84614022	Formed wheel gear grinder	7.5	B10
84614023	Gear shaver	7.5	B10
84614024	Gear tooth, rounding, chamfering or burring	7.5	B10
84614025	Gear shaper, spur and helical	7.5	B10
84614026	Gear hobber, spur and helical	7.5	B10
84614029	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
846150	Sawing or cutting-off machines		
	Sawing machines:		
84615011	Band saw, horizontal		X
84615012	Band saw, vertical		X
84615013	Circular saw, cold		X
84615014	Circular saw, hot		X
84615015	Hack saw		X
84615019	Other		X
	Cutting-off machines:		
84615021	Abrasive wheel cutting-off machines		X
84615029	Other		X
846190	Other		
84619000	Other	7.5	B10
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.		
846210	Forging or die-stamping machines (including presses) and hammers		
	Hammers:		
84621011	Steam or air, single frame	7.5	B10
84621012	Steam or air, double frame	7.5	B10
84621013	Header and upsetters	7.5	B10
84621014	Double acting counter blow, air or steam	7.5	B10
84621019	Other	7.5	B10
84621020	Forging machines	7.5	B10
84621030	Die stamping machines	7.5	B10
	Bending, folding, straightening or flattening machines(including presses):		
846221	Numerically controlled		
84622100	Numerically controlled	7.5	B10
846229	Other		
84622910	Bending and straightening machines	7.5	B10
84622920	Press brakes	7.5	B10
84622930	Other rotary head and ram type	7.5	B10
84622990	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Shearing machines(including presses), other than combined punching and shearing machines:		
846231	Numerically controlled		
84623100	Numerically controlled	7.5	B10
846239	Other		
84623910	Plate and sheet shears (guillotine)	7.5	B10
84623920	Bar and angle shearing and cropping	7.5	B10
84623990	Other	7.5	B10
	Punching or notching machines (including presses), including combined punching and shearing machines:		
846241	Numerically controlled		
84624100	Numerically controlled	7.5	B10
846249	Other		
84624910	Punching machines (including turret)	7.5	B10
84624920	Combination of punching, shearing and cropping machines	7.5	B10
84624930	Nibbling machines	7.5	B10
84624990	Other	7.5	B10
	Other:		
846291	Hydraulic presses		
84629110	Hydraulic extension	7.5	B10
84629190	Other	7.5	B10
846299	Other		
	Pneumatic, inclinable and vertical presses:		
84629911	Pneumatic presses	7.5	B10
84629912	Inclinable presses	7.5	B10
84629913	Vertical gap of frame presses	7.5	B10
84629914	Vertical straight presses	7.5	B10
84629915	Vertical forging presses	7.5	B10
84629919	Other	7.5	B10
84629920	Dieing or lobbing machine presses	7.5	B10
84629930	Transfer and multiple presses	7.5	B10
84629940	Horizontal presses	7.5	B10
84629950	Friction screw presses	7.5	B10
84629960	Knuckle joint presses	7.5	B10
84629970	Coining joint presses	7.5	B10
84629990	Impact extrusion presses for manufacture of rigid and collapsible tubes	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8463	Other machine-tools for working metal or cermets, without removing material.		
846310	Draw-benches for bars, tubes, profiles, wire or the like		
84631010	Wire and metal ribbon drawing machines	7.5	B10
84631020	Other wire making machines	7.5	B10
84631030	Tube drawing machines	7.5	B10
84631090	Other	7.5	B10
846320	Thread rolling machines		
84632000	Thread rolling machines	7.5	B10
846330	Machines for working wire		
84633010	Wire grill or knitting machine	7.5	B10
84633020	Spring coiling	7.5	B10
84633030	Chain making	7.5	B10
84633040	Nail-making machine	7.5	B10
846390	Other		
84639010	Riveting machines (excluding portable hand)	7.5	B10
84639020	Strip profiling		X
84639030	Seaming machine for example for cans		X
84639090	Other		X
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		
846410	Sawing machines		
84641010	Granite cutting machines or equipment	7.5	B10
84641090	Other	7.5	B10
846420	Grinding or polishing machines		
84642000	Grinding or polishing machines	7.5	B10
846490	Other		
84649000	Other	7.5	B10
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
846510	Machines which can carry out different types of machining operations without tool change between such operations		
84651000	Machines which can carry out different types of machining operations without tool change between such operations	7.5	B10
	Other:		
846591	Sawing machines		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84659100	Sawing machines	7.5	B10
846592	Planing, milling or moulding (by cutting) machines		
84659200	Planing, milling or moulding (by cutting) machines	7.5	B10
846593	Grinding, sanding or polishing machines		
84659300	Grinding, sanding or polishing machines	7.5	B10
846594	Bending or assembling machines		
84659400	Bending or assembling machines	7.5	B10
846595	Drilling or morticing machines		
84659500	Drilling or morticing machines	7.5	B10
846596	Splitting, slicing or paring machines		
84659600	Splitting, slicing or paring machines	7.5	B10
846599	Other		
84659910	Lathes	7.5	B10
84659990	Other	7.5	B10
8466	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.		
846610	Tool holders and self-opening dieheads		
84661010	Tool holders	7.5	B10
84661020	Self-opening dieheads	7.5	B10
846620	Work holders		
84662000	Work holders	7.5	B10
846630	Dividing heads and other special attachments for machine-tools		
84663010	Chucks	7.5	B10
84663020	Jigs and fixtures	7.5	B10
84663090	Other	7.5	B10
	Other:		
846691	For machines of heading 84.64		
84669100	For machines of heading 8464	7.5	B10
846692	For machines of heading 84.65		
84669200	For machines of heading 8465	7.5	B10
846693	For machines of heading 84.56 to 84.61		
84669310	Parts and accessories of machine tools, for working metals	7.5	B10
84669390	Other	7.5	B10
846694	For machines of heading 84.62 or 84.63		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84669400	For machines of heading 8462 or 8463	7.5	B10
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
	Pneumatic:		
846711	Rotary type (including combined rotary-percussion)		
84671110	Drills	7.5	B10
84671120	Hammers	7.5	B10
84671190	Other	7.5	B10
846719	Other		
84671900	Other	7.5	B10
	With self-contained electric motor:		
846721	Drills of all kinds		
84672100	Drills of all kinds	7.5	B10
846722	Saws		
84672200	Saws	7.5	B10
846729	Other		
84672900	Other	7.5	B10
	Other tools:		
846781	Chain saws		
84678100	Chain saws	7.5	B10
846789	Other		
84678910	Compressed air grease guns, lubricators and similar appliances	7.5	B10
84678920	Vibrators	7.5	B10
84678990	Other	7.5	B10
	Parts:		
846791	Of chain saws		
84679100	Of chain saws	7.5	B10
846792	Of pneumatic tools		
84679200	Of pneumatic tools	7.5	B10
846799	Other		
84679900	Other	7.5	B10
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
846810	Hand-held blow pipes		
84681000	Hand-held blow pipes	7.5	B10
846820	Other gas-operated machinery and apparatus		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84682010	Welding or cutting machines	7.5	B10
84682090	Other	7.5	B10
846880	Other machinery and apparatus		
84688000	Other machinery and apparatus	7.5	B10
846890	Parts		
84689000	Parts	7.5	B10
8469	Typewriters other than printers of heading 84.43; word-processing machines.		
846900	Typewriters other than printers of heading 84.43; word-processing machines		
84690010	Word processing machines		A
84690020	Automatic typewriters	10	B10
84690030	Braille typewriters,electric	7.5	B10
84690040	Braille typewriters,non-electric	7.5	B10
84690090	Other typewriters,electric or non-electric	10	B10
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
847010	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		
84701000	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions		A
	Other electronic calculating machines:		
847021	Incorporating a printing device		
84702100	Incorporating a printing device		A
847029	Other		
84702900	Other		A
847030	Other calculating machines		
84703000	Other calculating machines		A
847050	Cash registers		
84705010	Electrically operated		A
84705020	Manually operated		A
847090	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84709010	Electrically operated		A
84709020	Manually operated		A
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
847130	Portable automatic data processing machines, weighing not more than 10 kg, consisting of a least a central processing unit, a keyboard and a display		
84713010	Personal computer		A
84713090	Other		A
	Other automatic data processing machines:		
847141	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined		
84714110	Micro computer		A
84714120	Large or main frame computer		A
84714190	Other		A
847149	Other, presented in the form of systems		
84714900	Other, presented in the form of systems		A
847150	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units		
84715000	Processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units		A
847160	Input or output units, whether or not containing storage units in the same housing		
84716010	Combined input or out put units		A
	Printer:		
84716024	Graphic printer		A
84716025	Plotter		A
84716029	Other		A
84716040	Keyboard		A
84716050	Scanners		A
84716060	Mouse		A
84716090	Other		A
847170	Storage units		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84717010	Floppy disc drives		A
84717020	Hard disc drives		A
84717030	Removable or exchangeable disc drives		A
84717040	Magnetic tape drives		A
84717050	Cartridge tape drive		A
84717060	CD-ROM drive		A
84717070	Digital video disc drive		A
84717090	Other		A
847180	Other units of automatic data processing machines		
84718000	Other units of automatic data processing machines		A
847190	Other		
84719000	Other		A
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
847210	Duplicating machines		
84721000	Duplicating machines	7.5	B10
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		
84723000	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	7.5	B10
847290	Other		
84729010	Stapling machines (staplers)		X
84729020	Digital duplicator		X
84729030	Automatic bank note dispensers		A
84729040	Coin sorting machines, coin-counting or wrapping machines		X
84729090	Other		X
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.		
847310	Parts and accessories of the machines of heading 84.69		
84731000	Parts and accessories of the machines of heading 8469		A
	Parts and accessories of the machines of heading 8470:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
847321	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		
84732100	Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		A
847329	Other		
84732900	Other		A
847330	Parts and accessories of the machines of heading 84.71		
84733010	Microprocessors		A
84733020	Motherboards		A
84733030	Other mounted printed circuit boards		A
84733040	Head stack		A
	Other:		
84733091	Network access controllers		A
84733092	Graphic and intelligence based script Technology (GIST) cards for multilingual computers		A
84733099	Other		A
847340	Parts and accessories of the machines of heading 84.72		
84734010	Parts of duplicating, hectograph or stencil machines	7.5	B10
84734090	Other	7.5	B10
847350	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72		
84735000	Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472		A
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
847410	Sorting, screening, separating or washing machines		
84741010	For coal	7.5	B10
84741090	Other	7.5	B10
847420	Crushing or grinding machines		
84742010	For stone and mineral		X
84742020	For coal		X
84742090	Other		X
	Mixing or kneading machines:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
847431	Concrete or mortar mixers		
84743110	Concrete mixers	7.5	B10
84743120	Mortar mixers	7.5	B10
847432	Machines for mixing mineral substances with bitumen		
84743200	Machines for mixing mineral substances with bitumen	7.5	B10
847439	Other		
84743900	Other	7.5	B10
847480	Other machinery		
84748010	Brick and tile making machinery	7.5	B10
84748020	Ceramic and clay making machinery	7.5	B10
84748030	Machinery for forming foundry moulds of sand	7.5	B10
84748090	Other	7.5	B10
847490	Parts		
84749000	Parts	7.5	B10
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
847510	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		
84751000	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes Machines for manufacturing or hot working glass or glassware:	7.5	B10
847521	Machines for making optical fibres and preforms thereof		
84752100	Machines for making optical fibres and preforms thereof	7.5	B10
847529	Other		
84752900	Other	7.5	B10
847590	Parts		
84759000	Parts	7.5	B10
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
	Automatic beverage-vending machines:		
847621	Incorporating heating or refrigerating devices		
84762110	Incorporating refrigerating devices	7.5	B10
84762120	Incorporating heating devices	7.5	B10
847629	Other		
84762900	Other Other machines:	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
847681	Incorporating heating or refrigerating devices		
84768110	Incorporating refrigerating devices	7.5	B10
84768120	Incorporating heating devices	7.5	B10
847689	Other		
84768910	Money changing machines	7.5	B10
84768920	Postage stamps vending machines	7.5	B10
84768930	Cigarette vending machines	7.5	B10
84768990	Other	7.5	B10
847690	Parts		
84769010	Of machines of sub-heading 847621	7.5	B10
84769090	Other	7.5	B10
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
847710	Injection-moulding machines		
84771000	Injection-moulding machines	7.5	B5
847720	Extruders		
84772000	Extruders		X
847730	Blow moulding machines		
84773000	Blow moulding machines	7.5	B10
847740	Vacuum moulding machines and other thermoforming machines		
84774000	Vacuum moulding machines and other thermoforming machines Other machinery for moulding or otherwise forming:	7.5	B10
847751	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		
84775100	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	7.5	B10
847759	Other		
84775900	Other		X
847780	Other machinery		
84778010	Machinery for making rubber goods	7.5	B5
84778090	Other	7.5	B10
847790	Parts		
84779000	Parts	7.5	B5
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
847810	Machinery		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84781010	Cigar making machinery	7.5	B10
84781020	Cigarette making machinery	7.5	B10
84781090	Other	7.5	B10
847890	Parts		
84789000	Parts	7.5	B10
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
847910	Machinery for public works, building or the like		
84791000	Machinery for public works, building or the like	7.5	B10
847920	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
84792010	Oil-seed crushing or grinding machinery including purifying tanks	7.5	B10
84792090	Other	7.5	B10
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		
84793000	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	5	B10
847940	Rope or cable-making machines		
84794000	Rope or cable-making machines	7.5	B10
847950	Industrial robots, not elsewhere specified or included		
84795000	Industrial robots, not elsewhere specified or included	7.5	B10
847960	Evaporative air coolers		
84796000	Evaporative air coolers	7.5	B10
	Other machines and mechanical appliances:		
847981	For treating metal, including electric wire coil-winders		
84798100	For treating metal, including electric wire coil-winders		X
847982	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	7.5	B10
847989	Other		
84798910	Soap cutting or moulding machinery	7.5	B10
84798920	Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	7.5	B10
84798930	Mechanical shifting machines	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84798940	Ultrasonic transducers	7.5	B10
84798950	Car washing machines and related appliances	7.5	B10
84798960	Coke oven plants	7.5	B10
84798970	Machinery for the manufacture of chemical and pharmaceuticals goods	7.5	B10
	Other:		
84798992	Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	7.5	B10
84798999	Other	7.5	B10
847990	Parts		
84799010	Of machines for public works, building or the like	7.5	B10
84799020	Of machines for the extraction of animal or fruit and vegetable fats or oil	7.5	B10
84799030	Of machines and mechanical appliances for treating wood	7.5	B10
84799040	Of machinery used for manufacture of chemicals and pharmaceuticals	7.5	B10
84799090	Other	7.5	B10
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
848010	Moulding boxes for metal foundry		
84801000	Moulding boxes for metal foundry	7.5	B10
848020	Mould bases		
84802000	Mould bases	7.5	B10
848030	Moulding patterns		
84803000	Moulding patterns	7.5	B10
	Moulds for metal or metal carbides:		
848041	Injection or compression types		
84804100	Injection or compression types	7.5	B10
848049	Other		
84804900	Other	7.5	B10
848050	Moulds for glass		
84805000	Moulds for glass	7.5	B10
848060	Moulds for mineral materials		
84806000	Moulds for mineral materials	7.5	B10
	Moulds for rubber or plastics:		
848071	Injection or compression types		
84807100	Injection or compression types	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
848079	Other		
84807900	Other	7.5	B10
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
848110	Pressure-reducing valves		
84811000	Pressure-reducing valves	7.5	B10
848120	Valves for oleohydraulic or pneumatic transmissions		
84812000	Valves for oleohydraulic or pneumatic transmissions	7.5	B10
848130	Check (nonreturn) valves		
84813000	Check (non-return) valves	7.5	B10
848140	Safety or relief valves		
84814000	Safety or relief valves	7.5	B10
848180	Other appliances		
84818010	Taps, cocks and similar appliances of iron or steel	7.5	B10
84818020	Taps, cocks and similar appliances of non-ferrous metal	7.5	B10
84818030	Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	7.5	B10
	Inner tube valves:		
84818041	For bicycles	7.5	B10
84818049	Other	7.5	B10
84818050	Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	7.5	B10
84818090	Other	7.5	B10
848190	Parts		
84819010	Bicycles valves	7.5	B10
84819090	Other	7.5	B10
8482	Ball or roller bearings.		
848210	Ball bearings		
	Adapter ball bearings(radial type):		
84821011	Not exceeding 50 mm of bore diameter	7.5	B10
84821012	Of bore diameter exceeding 50 mm but not exceeding 100 mm	7.5	B10
84821013	Of bore diameter exceeding 100 mm	7.5	B10
84821020	Other ball bearing (radial type) of bore diameter not exceeding 50 mm	7.5	B10
84821030	Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm	7.5	B10
84821040	Of bore diameter exceeding 100 mm	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Thrust ball bearings:		
84821051	Of bore diameter not exceeding 50 mm	7.5	B10
84821052	Of bore diameter exceeding 50 mm but not exceeding 100 mm		X
84821053	Of bore diameter exceeding 100 mm		X
84821090	Other		X
848220	Tapered roller bearings, including cone and tapered roller assemblies		
	Tapered roller bearings(radial type):		
84822011	Of bore diameter not exceeding 50 mm	7.5	B10
84822012	Of bore diameter exceeding 50 mm but not exceeding 100 mm	7.5	B10
84822013	Of bore diameter exceeding 100 mm	7.5	B10
84822090	Other	7.5	B10
848230	Spherical roller bearings		
84823000	Spherical roller bearings	7.5	B10
848240	Needle roller bearings		
84824000	Needle roller bearings	7.5	B10
848250	Other cylindrical roller bearings		
	Radial type:		
84825011	Of bore diameter not exceeding 50 mm	7.5	B10
84825012	Of bore diameter exceeding 50 mm not exceeding 100 mm	7.5	B10
84825013	Of bore diameter exceeding 100 mm	7.5	B10
	Thrust roller bearings:		
84825021	Of bore diameter not exceeding 50 mm	7.5	B10
84825022	Of bore diameter exceeding 50 mm but not exceeding 100 mm	7.5	B10
84825023	Of bore diameter exceeding 100 mm	7.5	B10
848280	Other, including combined ball/roller bearings		
84828000	Other, including combined ball or roller bearings	7.5	B10
	Parts:		
848291	Balls, needles and rollers		
	Balls:		
84829111	Of nickel alloys	7.5	B10
84829112	Of tungsten carbide	7.5	B10
84829113	Of special stainless steel	7.5	B10
84829114	Of high speed steel	7.5	B10
84829119	Other	7.5	B10
84829120	Needles	7.5	B10
84829130	Rollers	7.5	B10
848299	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84829900	Other	7.5	B10
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
848310	Transmission shafts (including cam shafts and crank shafts) and cranks		
84831010	Crank shafts for sewing machines Other:	7.5	B10
84831091	Crank shaft for engines of heading 8407	7.5	B10
84831092	Crank shaft for engines of heading 8408	7.5	B10
84831099	Other		X
848320	Bearing housings, incorporating ball or roller bearings		
84832000	Bearing housings, incorporating ball or roller bearings		X
848330	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
84833000	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		X
848340	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
84834000	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		X
848350	Flywheels and pulleys, including pulley blocks		
84835010	Pulleys, power transmission	7.5	B10
84835090	Other		X
848360	Clutches and shaft couplings (including universal joints)		
84836010	Flexible coupling	7.5	B10
84836020	Fluid coupling	7.5	B10
84836090	Other		X
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
84839000	Toothed wheels, chain sprockets and other transmission elements presented separately; parts		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.		
848410	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		
84841010	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire)	7.5	B10
84841090	Other		X
848420	Mechanical seals		
84842000	Mechanical seals	7.5	B10
848490	Other		
84849000	Other		X
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.		
848610	Machines and apparatus for the manufacture of boules or wafers		
84861000	Machines and apparatus for the manufacture of boules or wafers	7.5	B10
848620	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits		
84862000	Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits	0	B10
848630	Machines and apparatus for the manufacture of flat panel displays		
84863000	Machines and apparatus for the manufacture of flat panel displays	7.5	B10
848640	Machines and apparatus specified in Note 9(c) to this Chapter		
84864000	Machines and apparatus specified in Note 9(c) to this chapter	7.5	B10
848690	Parts and accessories		
84869000	Parts and accessories	7.5	B10
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
848710	Ships' or boats' propellers and blades therefor		
84871000	Ships' or boats' propellers and blades therefor	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
848790	Other		
84879000	Other	7.5	B10
8501	Electric motors and generators(excluding generating sets).		
850110	Motors of an output not exceeding 37.5 W		
	DC motor:		
85011011	Micro motor		X
85011012	Stepper motor		X
85011013	Wiper motor		X
85011019	Other		X
85011020	AC motor		X
850120	Universal AC/DC motors of an output exceeding 37.5 W		
85012000	Universal AC or DC motors of an output exceeding 37.5 W	7.5	B10
	Other DC motors; DC generators:		
850131	Of an output not exceeding 750 W		
	DC motors:		
85013111	Micro motor		X
85013112	Stepper motor		X
85013113	Wiper motor		X
85013119	Other		X
85013120	DC generators		X
850132	Of an output exceeding 750 W but not exceeding 75 kW		
85013210	DC motor		X
85013220	DC generators		X
850133	Of an output exceeding 75 kW but not exceeding 375 kW		
85013310	DC motors	7.5	B10
85013320	DC generators	7.5	B10
850134	Of an output exceeding 375 kW		
85013410	Of an output exceeding 375 kW but not exceeding 1,000 kW	7.5	B10
85013420	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	7.5	B10
85013430	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	7.5	B10
85013440	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	7.5	B10
85013450	Of an output exceeding 10,000 kW	7.5	B10
850140	Other AC motors, single-phase		
85014010	Fractional horse power motor		X
85014090	Other		X
	Other AC motors, multi-phase:		
850151	Of an output not exceeding 750 W		
85015110	Squirrel cage induction motor, 3 phase type	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85015120	Slipring motor	7.5	B10
85015190	Other	7.5	B10
850152	Of an output exceeding 750 W but not exceeding 75 kW		
85015210	Squirrel cage induction motor, 3 phase type		X
85015220	Slipring motor		X
85015290	Other		X
850153	Of an output exceeding 75 kW		
85015310	Squirrel cage induction motor, 3 phase type		X
85015320	Slipring motor		X
85015330	Traction motor		X
85015390	Other		X
	AC generators(alternators):		
850161	Of an output not exceeding 75 kVA		
85016100	Of an output not exceeding 75 kVA	7.5	B10
850162	Of an output exceeding 75 kVA but not exceeding 375 kVA		
85016200	Of an output exceeding 75 kVA but not exceeding 375 kVA	7.5	B10
850163	Of an output exceeding 375 kVA but not exceeding 750 kVA		
85016300	Of an output exceeding 375 kVA but not exceeding 750 kVA	7.5	B10
850164	Of an output exceeding 750 kVA		
85016410	Of an output exceeding 750 kVA but not exceeding 2,000 KVA	7.5	B10
85016420	Of an output exceeding 2,000 KVA but not exceeding 5,000 KVA	7.5	B10
85016430	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	7.5	B10
85016440	Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	7.5	B10
85016450	Of an output exceeding 37,500 kVA but not exceeding 75,000 KVA	7.5	B10
85016460	Of an output exceeding 75,000 kVA but not exceeding 137,500 kVA	7.5	B10
85016470	Of an output exceeding 137,500 kVA but not exceeding 312,500 kVA	7.5	B10
85016480	Of an output exceeding 312,500 kVA	7.5	B10
8502	Electric generating sets and rotary converters.		
	Generating sets with compression-ignition internal combustion piston engines(diesel or semi-diesel engines):		
850211	Of an output not exceeding 75 kVA		
85021100	Of an output not exceeding 75 kVA	10	B10
850212	Of an output exceeding 75 kVA but not exceeding 375 kVA		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA		X
850213	Of an output exceeding 375 kVA		
85021310	Of an output exceeding 375 kVA but not exceeding 1,000 kVA		X
85021320	Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA		X
85021330	Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA		X
85021340	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA		X
85021350	Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA		X
85021360	Of an output exceeding 10,000 kVA		X
850220	Generating sets with spark-ignition internal combustion piston engines		
85022010	Electric portable generators of an output not exceeding 3.5 kVA	10	B10
85022090	Other Other generating sets:	7.5	B10
850231	Wind-powered		
85023100	Wind-powered	7.5	B10
850239	Other		
85023910	Powered by steam engine	7.5	B10
85023920	Powered by water turbine	7.5	B10
85023990	Other	7.5	B10
850240	Electric rotary converters		
85024000	Electric rotary converters	7.5	B10
8503	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
850300	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02		
85030010	Parts of generator (AC or DC) Parts of electric motor:	7.5	B10
85030021	Of DC motor	7.5	B10
85030029	Other	7.5	B10
85030090	Other	7.5	B10
8504	Electrical transformers, static converters (for example, rectifiers) and inductors.		
850410	Ballasts for discharge lamps or tubes		
85041010	Conventional type		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85041020	For compact fluorescent lamps		X
85041090	Other		X
	Liquid dielectric transformers:		
850421	Having a power handling capacity not exceeding 650 kVA		
85042100	Having a power handling capacity not exceeding 650 kVA	7.5	B10
850422	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		
85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	7.5	B10
850423	Having a power handling capacity exceeding 10,000 kVA		
85042310	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kVA	7.5	B10
85042320	Having a power handling capacity exceeding 50,000 kVA but not exceeding 100,000 kVA	7.5	B10
85042330	Having a power handling capacity exceeding 100,000 kVA but not exceeding 250,000 kVA	7.5	B10
85042340	Having a power handling capacity exceeding 250,000 kVA	7.5	B10
	Other transformers:		
850431	Having a power handling capacity not exceeding 1 kVA		
85043100	Having a power handling capacity not exceeding 1 kVA	10	B10
850432	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		
85043200	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10	B10
850433	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	7.5	B10
850434	Having a power handling capacity exceeding 500 kVA		
85043400	Having a power handling capacity exceeding 500 kVA	7.5	B10
850440	Static converters		
85044010	Electric inverter		A
	Rectifier:		
85044021	Dip bridge rectifier		A
85044029	Other		A
85044030	Battery chargers		A
85044040	Voltage regulator and stabilizers(other than automatic)		A
85044090	Other		A
850450	Other inductors		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85045010	Choke coils (chokes)	7.5	B10
85045090	Other	7.5	B10
850490	Parts		
85049010	Of transformers	7.5	B10
85049090	Other	7.5	B10
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
	Permanent magnets and articles intended to become permanent magnets after magnetisation:		
850511	Of metal		
85051110	Ferrite cores		A
85051190	Other	7.5	B10
850519	Other		
85051900	Other	7.5	B10
850520	Electro-magnetic couplings, clutches and brakes		
85052000	Electro-magnetic couplings, clutches and brakes	7.5	B10
850590	Other, including parts		
85059000	Other, including parts	7.5	B10
8506	Primary cells and primary batteries.		
850610	Manganese dioxide		
85061000	Manganese dioxide	10	B10
850630	Mercuric oxide		
85063000	Mercuric oxide	10	B10
850640	Silver oxide		
85064000	Silver oxide	10	B10
850650	Lithium		
85065000	Lithium	10	B10
850660	Air-zinc		
85066000	Air-Zinc	10	B10
850680	Other primary cells and primary batteries		
85068010	Button Cells	10	B10
85068090	Other	10	B10
850690	Parts		
85069000	Parts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
850710	Lead-acid, of a kind used for starting piston engines		
85071000	Lead-acid of a kind used for starting piston engines	10	B10
850720	Other lead-acid accumulators		
85072000	Other lead-acid accumulators	10	B10
850730	Nickel-cadmium		
85073000	Nickel-cadmium	10	B10
850740	Nickel-iron		
85074000	Nickel-iron	10	B10
850780	Other accumulators		
85078000	Other accumulators	10	B10
850790	Parts		
85079010	Accumulator cases made of hard rubber and separators	10	B10
85079090	Other	10	B10
8508	Vacuum cleaners.		
	With self-contained electric motor:		
850811	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l		
85081100	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10	B10
850819	Other		
85081900	Other	10	B10
850860	Other vacuum cleaners		
85086000	Other vacuum cleaners	10	B10
850870	Parts		
85087000	Parts	10	B10
8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
850940	Food grinders and mixers; fruit or vegetable juice extractors		
85094010	Food grinders		X
85094090	Other		X
850980	Other appliances		
85098000	Other appliances	10	B10
850990	Parts		
85099000	Parts	10	B10
8510	Shavers, hair clippers, and hair-removing appliances, with self-contained electric motor.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
851010	Shavers		
85101000	Shavers	10	B10
851020	Hair clippers		
85102000	Hair clippers	10	B10
851030	Hair-removing appliances		
85103000	Hair-removing appliances	10	B10
851090	Parts		
85109000	Parts	10	B10
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
851110	Sparking plugs		
85111000	Sparking plugs		X
851120	Ignition magnetos; magneto-dynamos; magnetic flywheels		
85112010	Electronic ignition magnetos	7.5	B10
85112090	Other	7.5	B10
851130	Distributors; ignition coils		
85113010	Distributors	7.5	B10
85113020	Ignition coils	7.5	B10
851140	Starter motors and dual purpose starter-generators		
85114000	Starter motors and dual purpose starter-generators		X
851150	Other generators		
85115000	Other generators		X
851180	Other equipment		
85118000	Other equipment		X
851190	Parts		
85119000	Parts		X
8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
851210	Lighting or visual signalling equipment of a kind used on bicycles		
85121000	Lighting or visual signalling equipment of a kind used on bicycles	10	B10
851220	Other lighting or visual signalling equipment		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85122010	Head lamps, tail lamps, stop lamps, side lamps and blinkers		X
85122020	Other automobile lighting equipment		X
85122090	Other		X
851230	Sound signalling equipment		
85123010	Horn	10	B10
85123090	Other	7.5	B10
851240	Windscreen wipers, defrosters and demisters		
85124000	Windscreen wipers, defrosters and demisters		X
851290	Parts		
85129000	Parts	7.5	B10
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
851310	Lamps		
85131010	Torch		X
85131020	Other flash-lights excluding those for photographic purposes		X
85131030	Miners' safety lamps		X
85131040	Magneto lamps		X
85131090	Other		X
851390	Parts		
85139000	Parts		X
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
851410	Resistance heated furnaces and ovens		
85141000	Resistance heated furnaces and ovens	7.5	B10
851420	Furnaces and ovens functioning by induction or dielectric loss		
85142000	Furnaces and ovens functioning by induction or dielectric loss	7.5	B10
851430	Other furnaces and ovens		
85143010	For melting	7.5	B10
85143090	Other	7.5	B10
851440	Other equipment for the heat treatment of materials by induction or dielectric loss		
85144000	Other equipment for the heat treatment of materials by induction or dielectric loss	7.5	B10
851490	Parts		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85149000	Parts	7.5	B10
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
	Brazing or soldering machines and apparatus:		
851511	Soldering irons and guns		
85151100	Soldering irons and guns	7.5	B5
851519	Other		
85151900	Other	7.5	B10
	Machines and apparatus for resistance welding of metal:		
851521	Fully or partly automatic		
85152110	Automatic spot welding machinery		X
85152120	Automatic butt welding machinery		X
85152190	Other		X
851529	Other		
85152900	Other		X
	Machines and apparatus for arc (including plasma arc) welding of metals:		
851531	Fully or partly automatic		
85153100	Fully or partly automatic	7.5	B10
851539	Other		
85153910	AC arc welding machinery	7.5	B10
85153920	Argon arc welding machinery	7.5	B10
85153990	Other	7.5	B10
851580	Other machines and apparatus		
85158010	High-frequency plastic welding machine		X
85158090	Other		X
851590	Parts		
85159000	Parts	7.5	B10
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
851610	Electric instantaneous or storage water heaters and immersion heaters		
85161000	Electric instantaneous or storage water heaters and immersion heaters Electric space heating apparatus and electric soil heating apparatus:		X
851621	Storage heating radiators		
85162100	Storage heating radiators	10	B10
851629	Other		
85162900	Other Electro-thermic hair-dressing or hand-drying apparatus:		X
851631	Hair dryers		
85163100	Hair dryers	10	B10
851632	Other hair-dressing apparatus		
85163200	Other hair-dressing apparatus	10	B10
851633	Hand-drying apparatus		
85163300	Hand-drying apparatus	10	B10
851640	Electric smoothing irons		
85164000	Electric smoothing irons		X
851650	Microwave ovens		
85165000	Microwave ovens	10	B10
851660	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		
85166000	Other ovens; Cookers, cooking plates, boiling rings, grillers and roasters Other electro-thermic appliances:		X
851671	Coffee or tea makers		
85167100	Coffee or tea makers		X
851672	Toasters		
85167200	Toasters		X
851679	Other		
85167910	Electro-thermic fluid heater	10	B10
85167920	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	10	B10
85167990	Other	10	B10
851680	Electric heating resistors		
85168000	Electric heating resistors	10	B10
851690	Parts		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85169000	Parts	10	B10
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		
	Telephone sets, including telephones for cellular networks or for other wireless networks:		
851711	Line telephone sets with cordless handsets		
85171110	Push button type		A
85171190	Other		A
851712	Telephones for cellular networks or for other wireless networks		
85171210	Push button type		A
85171290	Other		A
851718	Other		
85171810	Push button type		A
85171890	Other		A
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network(such as a local or wide area network):		
851761	Base stations		
85176100	Base stations		A
851762	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		
85176210	PLCC equipment		A
85176220	Voice frequency telegraphy		A
85176230	Modems (modulators-demodulators)		A
85176240	High bit rate digital subscriber line system (HDSL)		A
85176250	Digital loop carrier system (DLC)		A
85176260	Synchronous digital hierarchy system (SDH)		A
85176270	Multiplexer, statistical multiplexer		A
85176290	Other		A
851769	Other		
85176910	ISDN System		A
85176920	ISDN terminal adapters		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85176930	Routers		A
85176940	X 25 pads		A
85176950	Subscriber end equipment		A
85176960	Set top boxes for gaining access to the internet		A
85176970	Attachments for telephones		A
85176990	Other		A
851770	Parts		
85177010	Populated, loaded or stuffed printed circuit boards		A
85177090	Other		A
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
851810	Microphones and stands therefor		
85181000	Microphones and stands therefor	10	B10
	Loudspeakers, whether or not mounted in their enclosures:		
851821	Single loudspeakers, mounted in their enclosures		
85182100	Single loudspeakers, mounted in their enclosures	10	B10
851822	Multiple loudspeakers, mounted in the same enclosure		
85182200	Multiple loudspeakers, mounted in the same enclosure	10	B10
851829	Other		
85182900	Other		A
851830	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers		
85183000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	10	B10
851840	Audio-frequency electric amplifiers		
85184000	Audio-frequency electric amplifiers	10	B10
851850	Electric sound amplifier sets		
85185000	Electric sound amplifier sets		X
851890	Parts		
85189000	Parts	10	B10
8519	Sound recording or reproducing apparatus.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
851920	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10	B10
851930	Turntables (record-decks)		
85193000	Turntables(record-decks)	10	B10
851950	Telephone answering machines		
85195000	Telephone answering machines Other apparatus:		A
851981	Using magnetic, optical or semiconductor media		
85198100	Using magnetic, optical or semiconductor media	10	B10
851989	Other		
85198910	Audio Compact disc player	10	B10
85198920	Compact disc changer including mini disc player or laser disc player	10	B10
85198930	Time code recorders	10	B10
85198940	MP-3 player	5	B5
85198990	Others	10	B10
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
852110	Magnetic tape-type		
	Cassette tape-type:		
85211011	Professional video tape recorders with ¾" or 1" tape	10	B10
85211012	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	10	B10
85211019	Other	10	B10
	Spool type:		
85211021	Professional video tape recorders with ¾" or 1" tape	10	B10
85211022	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	10	B10
85211029	Other	10	B10
	Other:		
85211091	Professional video tape recorders with ¾" or 1 " tape solid state or otherwise	10	B10
85211092	Video recorders betacam or betacam SP or digital betacam S-VHS or Digital-S	10	B10
85211099	Other	10	B10
852190	Other		
85219010	Video duplicating system with master and slave control	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85219020	DVD player	10	B10
85219090	Other	10	B10
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		
852210	Pick-up cartridges		
85221000	Pick-up cartridges	10	B10
852290	Other		
85229000	Other		A
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
	Magnetic media:		
852321	Cards incorporating a magnetic stripe		
85232100	Cards incorporating a magnetic stripe	10	B10
852329	Other		
85232910	Audio cassettes	10	B10
85232920	Video cassette	10	B10
85232930	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	10	B10
85232940	¾" and 1" video cassettes	10	B10
85232950	½" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	10	B10
85232960	Other video cassettes and tapes ¾" and 1" video cassettes	10	B10
85232970	All kind of magnetic discs	10	B10
85232980	Cartridge tape	10	B10
85232990	Other	10	B10
852340	Optical media		
85234010	Matrices for production of records; prepared record blank	10	B10
85234020	Cartridge tape	10	B10
85234030	½" video cassette suitable to work with digital VCR	10	B10
85234040	Compact disc (audio)	10	B10
85234050	Compact disc (video)	10	B10
85234060	Blank master disc (that is, substrate) for producing stamper for compact disc	10	B10
85234070	Stamper for CD audio, CD video and CD-ROM	10	B10
85234080	Digital video disc	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85234090	Other	10	B10
	Semiconductor media:		
852351	Solid-state non-volatile storage devices		
85235100	Solid state non-volatile storage devices	10	B10
852352	"Smart cards"		
85235210	SIM cards		A
85235220	Memory cards		A
85235290	Other		A
852359	Other		
85235910	Proximity cards and tags		A
85235990	Other	10	B10
852380	Other		
85238010	Gramophone records	10	B10
85238020	Information technology software		A
85238030	Audio-visual news or audio visual views	10	B10
85238040	Children's video films	10	B10
85238050	Video tapes of educational nature	10	B10
85238060	2-D/3D computer graphics	10	B10
85238090	Other	10	B10
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.		
852550	Transmission apparatus		
85255010	Radio broadcast transmitter	7.5	B10
85255020	TV broadcast transmitter	7.5	B10
85255030	Broadcast equipment sub-system	7.5	B10
85255040	Communication jamming equipment	7.5	B10
85255050	Wireless microphone	10	B10
85255090	Other	7.5	B10
852560	Transmission apparatus incorporating reception apparatus		
	Two way radio communication equipment:		
85256011	Walkie talkie set		A
85256012	Marine radio communication equipment		A
85256013	Amateur radio equipment		A
85256019	Other		A
	Other:		
85256091	VSAT terminals		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85256092	Other satellite communication equipment		A
85256099	Other		A
852580	Television cameras, digital cameras and video camera recorders		
85258010	Television cameras	10	B10
85258020	Digital cameras	0	B10
85258030	Video camera recorders	10	B10
85258090	Other	10	B10
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
852610	Radar apparatus		
85261000	Radar apparatus	7.5	B10
	Other:		
852691	Radio navigational aid apparatus		
85269110	Direction measuring equipment	7.5	B10
85269120	Instrument landing system	7.5	B10
85269130	Direction finding equipment	7.5	B10
85269140	Non-directional beacon	7.5	B10
85269150	VHF omni range equipment	7.5	B10
85269190	Other	7.5	B10
852692	Radio remote control apparatus		
85269200	Radio remote control apparatus	7.5	B10
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
	Radio-broadcast receivers capable of operating without an external source of power:		
852712	Pocket-size radio cassette-players		
85271200	Pocket-size radio cassette-players	10	B10
852713	Other apparatus combined with sound recording or reproducing apparatus		
85271300	Other apparatus combined with sound recording or reproducing apparatus	10	B10
852719	Other		
85271900	Other	10	B10
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
852721	Combined with sound recording or reproducing apparatus		
85272100	Combined with sound recording or reproducing apparatus	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
852729	Other		
85272900	Other Other:	10	B10
852791	Combined with sound recording or reproducing apparatus		
85279100	Combined with sound recording or reproducing apparatus	10	B10
852792	Not combined with sound recording or reproducing apparatus but combined with a clock		
85279200	Not combined with sound recording or reproducing apparatus but combined with a clock	10	B10
852799	Other		
	Radio communication receivers:		
85279911	Radio pagers		A
85279912	Demodulators	10	B10
85279919	Other	10	B10
85279990	Other	10	B10
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
	Cathode-ray tube monitors:		
852841	Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85284100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
852849	Other		
85284900	Other Other monitors:	10	B10
852851	Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85285100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
852859	Other		
85285900	Other Projectors:	10	B10
852861	Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85286100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
852869	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85286900	Other Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	10	B10
852871	Not designed to incorporate a video display or screen		
85287100	Not designed to incorporate a video display or screen	10	B10
852872	Other, colour		
85287211	Television set of screen size upto 36 cm		X
85287212	Television set of screen size exceeding 36cm but not exceeding 54 cm		X
85287213	Television set of screen size exceeding 54 cm but not exceeding 68 cm		X
85287214	Television set of screen size exceeding 68 cm but not exceeding 74 cm		X
85287215	Television set of screen size exceeding 74 cm but not exceeding 87 cm		X
85287216	Television set of screen size exceeding 87 cm but not exceeding 105 cm		X
85287217	Television set of screen size exceeding 105 cm		X
85287218	Liquid crystal display Television set of screen size below 63 cm		X
85287219	Other		X
852873	Other, black and white or other monochrome		
85287310	Liquid crystal display television set of screen size below 25 cm		X
85287390	Other		X
8529	Parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28.		
852910	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
	Dish antenna:		
85291011	For communication jamming equipment	7.5	B10
85291012	For amateur radio communication equipment	7.5	B10
85291019	Other	10	B10
	Other aerials or antenna:		
85291021	For communication jamming equipment	7.5	B10
85291022	For amateur radio communication equipment	7.5	B10
85291029	Other	10	B10
	Other:		
85291091	For communication jamming equipment	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85291092	For amateur radio communication equipment	7.5	B10
85291099	Other	10	B10
852990	Other		
85299010	For communication jamming equipment	7.5	B10
85299020	For amateur radio communication equipment	7.5	B10
85299090	Other		A
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
853010	Equipment for railways or tramways		
85301010	For railways	7.5	B10
85301020	For tramways	7.5	B10
853080	Other equipment		
85308000	Other equipment	7.5	B10
853090	Parts		
85309000	Parts	7.5	B10
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
853110	Burglar or fire alarms and similar apparatus		
85311010	Burglar alarm	10	B10
85311020	Fire alarm	10	B10
85311090	Other	10	B10
853120	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		
85312000	Indicator panels incorporation liquid crystal devices (LCD) or light emitting diodes (LED)		A
853180	Other apparatus		
85318000	Other apparatus	10	B10
853190	Parts		
85319000	Parts	10	B10
8532	Electrical capacitors, fixed, variable or adjustable (pre-set).		
853210	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)		
85321000	Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other fixed capacitors:		
853221	Tantalum		
85322100	Tantalum		A
853222	Aluminium electrolytic		
85322200	Aluminium electrolytic		A
853223	Ceramic dielectric, single layer		
85322300	Ceramic dielectric, single layer		A
853224	Ceramic dielectric, multilayer		
85322400	Ceramic dielectric multilayer		A
853225	Dielectric of paper or plastics		
85322500	Dielectric of paper or plastics		A
853229	Other		
	Of bare wire:		
85322910	Of dielectric of mica		A
85322990	Other		A
853230	Variable or adjustable (pre-set) capacitors		
85323000	Variable or adjustable (pre-set) capacitors		A
853290	Parts		
85329000	Parts		A
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
853310	Fixed carbon resistors, composition or film types		
85331000	Fixed carbon resistors, composition or film types		A
	Other fixed resistors:		
853321	For a power handling capacity not exceeding 20 W		
	Of bare wire:		
85332111	Of nichrome		A
85332119	Other		A
	Of insulated wire:		
85332121	Of nichrome		A
85332129	Other		A
853329	Other		
	Of bare wire:		
85332911	Of nichrome		A
85332919	Other		A
	Of insulated wire:		
85332921	Of nichrome		A
85332929	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Wirewound variable resistors, including rheostats and potentiometers:		
853331	For a power handling capacity not exceeding 20 W		
85333110	Potentiometers		A
85333120	Rheostats		A
85333190	Other		A
853339	Other		
85333910	Potentiometers		A
85333920	Rheostats		A
85333990	Other		A
853340	Other variable resistors, including rheostats and potentiometers		
85334010	Potentiometers		A
85334020	Rheostats		A
85334030	Thermistors		A
85334090	Other		A
853390	Parts		
85339000	Parts		A
8534	Printed circuits.		
85340000	Printed circuits		A
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
853510	Fuses		
85351010	For switches having rating upto 15 amps, rewirable		X
85351020	For switches having rating above 15 amps, high rupturing capacity or rewirable		X
85351030	Other rewirable fuses		X
85351040	Other high rupturing capacity fuses		X
85351050	Fuses gear		X
85351090	Other		X
	Automatic circuit breakers:		
853521	For a voltage of less than 72.5 kV		
	SF6 circuit breakers:		
85352111	For a voltage of 11 KV	7.5	B10
85352112	For a voltage of 33 KV	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85352113	For a voltage of 66 KV	7.5	B10
85352119	Other	7.5	B10
	Vacuum circuit breakers:		
85352121	For a voltage of 11 KV	7.5	B10
85352122	For a voltage of 33 KV	7.5	B10
85352123	For a voltage of 66 KV	7.5	B10
85352129	Other	7.5	B10
85352190	Other	7.5	B10
853529	Other		
	SF6 circuits breakers:		
85352911	For a voltage of 132 KV	7.5	B10
85352912	For a voltage of 220 KV	7.5	B10
85352913	For a voltage of 400 KV	7.5	B10
85352919	Other	7.5	B10
	Vacuum circuit breakers:		
85352921	For a voltage of 132 KV	7.5	B10
85352922	For a voltage of 220 KV	7.5	B10
85352923	For a voltage of 400 KV	7.5	B10
85352929	Other	7.5	B10
85352990	Other	7.5	B10
853530	Isolating switches and make-and-break switches		
85353010	Of plastic	7.5	B10
85353090	Other	7.5	B10
853540	Lighting arresters, voltage limiters and surge suppressors		
85354010	Lighting arresters	7.5	B10
85354020	Voltage limiters	7.5	B10
85354030	Surge suppressors	7.5	B10
853590	Other		
85359010	Motor starters for AC motors		X
85359020	Control gear and starters for DC motors		X
85359030	Other control and switchgears		X
85359040	Junction boxes		X
85359090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.		
853610	Fuses		
85361010	For switches having rating upto 15 amps, rewirable	10	B10
85361020	For switches having rating above 15 amps, high rupturing capacity or rewirable	7.5	B10
85361030	Other rewirable fuses	7.5	B10
85361040	Other high rupturing capacity fuses	7.5	B10
85361050	Fuses gear	7.5	B10
85361060	Electronic fuses	7.5	B10
85361090	Other	7.5	B10
853620	Automatic circuit breakers		
85362010	Air circuit breakers	7.5	B10
85362020	Moulded case circuit breakers	7.5	B10
85362030	Miniature circuit breakers	7.5	B10
85362040	Earth leak circuit breakers	7.5	B10
85362090	Other	7.5	B10
853630	Other apparatus for protecting electrical circuits		
85363000	Other apparatus for protecting electrical circuits Relays:	7.5	B10
853641	For a voltage not exceeding 60 V		
85364100	For a voltage not exceeding 60 V	10	B10
853649	Other		
85364900	Other	7.5	B10
853650	Other switches		
85365010	Control and switch gears	7.5	B10
85365020	Other switches of plastic	7.5	B10
85365090	Other	7.5	B10
	Lamp-holders, plugs and sockets:		
853661	Lamp-holders		
85366110	Of plastic	10	B10
85366190	Of other materials	10	B10
853669	Other		
85366910	Of plastic	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85366990	Of other materials	10	B10
853670	Connectors for optical fibres, optical fibre bundles or cables		
85367000	Connectors for optical fibres, optical fibre bundles or cables	7.5	B10
853690	Other apparatus		
85369010	Motor starters for AC motors		X
85369020	Motor starters for DC motors		X
85369030	Junction boxes		X
85369090	Other		X
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
853710	For a voltage not exceeding 1,000 V		
85371000	For a voltage not exceeding 1,000 V	7.5	B10
853720	For a voltage exceeding 1,000 V		
85372000	For a voltage exceeding 1,000 V	7.5	B10
8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
853810	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus		
85381010	For industrial use	7.5	B10
85381090	Other	7.5	B10
853890	Other		
85389000	Other	7.5	B10
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
853910	Sealed beam lamp units		
85391000	Sealed beam lamp units		X
	Other filament lamps, excluding ultra-violet or infra-red lamps:		
853921	Tungsten halogen		
85392110	Miniature halogen lamps with fittings	10	B10
85392120	Other for automobiles	10	B10
85392190	Other	10	B10
853922	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85392200	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10	B10
853929	Other		
85392910	Of retail sale price not exceeding rupees 20 per bulb	10	B10
85392920	Bulb, for torches	10	B10
85392930	Miniature bulbs	10	B10
85392940	Other for automobile lamps	10	B10
85392990	Other	10	B10
	Discharge lamps, other than ultra-violet lamps:		
853931	Fluorescent, hot cathode		
85393110	Compact fluorescent lamps	10	B10
85393190	Other	10	B10
853932	Mercury or sodium vapour lamps; metal halide lamps		
85393210	Mercury vapour lamp	10	B10
85393220	Sodium vapour lamp	10	B10
85393230	Metal halide lamps	10	B10
853939	Other		
85393910	Energy efficient triphosphor fluorescent lamps	10	B10
85393990	Other	10	B10
	Ultra-violet or infra-red lamps; arc lamps:		
853941	Arc-lamps		
85394100	Arc-lamps	10	B10
853949	Other		
85394900	Other	10	B10
853990	Parts		
85399010	Parts of fluorescent tube lamps		X
85399020	Parts of arc-lamps		X
85399090	Other		X
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
854011	Colour		
85401110	Television picture tubes of 20" and 21" size, except 21" Flat and full square (F and FST) colour TV picture tubes		X
85401120	Video monitor cathode-ray tubes		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85401190	Other		X
854012	Black and white or other monochrome		
85401200	Black and white or other monochrome	10	B10
854020	Television camera tubes; image converters and intensifiers; other photo-cathode tubes		
85402000	Television camera tubes; image converters and intensifiers; Other photos-cathode tubes	10	B10
854040	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		
85404000	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		A
854050	Data/graphic display tubes, black and white or other monochrome		
85405000	Data or graphic display tubes, black and white or other monochrome	10	B10
854060	Other cathode-ray tubes		
85406000	Other cathode-ray tubes	10	B10
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
854071	Magnetrons		
85407100	Magnetrons		X
854072	Klystrons		
85407200	Klystrons	10	B10
854079	Other		
85407900	Other	10	B10
	Other valves and tubes:		
854081	Receiver or amplifier valves and tubes		
85408100	Receiver or amplifier valves and tubes	10	B10
854089	Other		
85408900	Other	10	B10
	Parts:		
854091	Of cathode-ray tubes		
85409100	Of cathode-ray tubes	10	B10
854099	Other		
85409900	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
854110	Diodes, other than photosensitive or light emitting diodes		
85411000	Diodes, other than photosensitive or light emitting diodes		A
	Transistors, other than photosensitive transistors:		
854121	With a dissipation rate of less than 1 W		
85412100	With a dissipation rate of less than 1 W		A
854129	Other		
85412900	Other		A
854130	Thyristors, diacs and triacs, other than photosensitive		
85413010	Thyristors		A
85413090	Other		A
854140	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		
	Photocells:		
85414011	Solar cells whether or not assembled in modules or panels		A
85414019	Other		A
85414020	Light emitting diodes (electro luminescent)		A
85414090	Other		A
854150	Other semiconductor devices		
85415000	Other semiconductor devices		A
854160	Mounted piezo-electric crystals		
85416000	Mounted piezo-electric crystals		A
854190	Parts		
85419000	Parts		A
8542	Electronic integrated circuits.		
	Electronic integrated circuits:		
854231	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		
85423100	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits or other circuits		A
854232	Memories		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85423200	Memories		A
854233	Amplifiers		
85423300	Amplifiers		A
854239	Other		
85423900	Other	7.5	B10
854290	Parts		
85429000	Parts		A
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
854310	Particle accelerators		
85431010	Ion implanters for doping semi conductor materials		A
85431020	Vane graff, cock-croft, walton accelerators	7.5	B10
85431030	Synchrocyclotrons, synchrotrons	7.5	B10
85431090	Other including cyclotrons	7.5	B10
854320	Signal generators		
85432010	Sweep generators	7.5	B10
85432020	Impulse generators	7.5	B10
85432030	Tacho generators	7.5	B10
85432090	Other	7.5	B10
854330	Machines and apparatus for electroplating, electrolysis or electrophoresis		
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	7.5	B10
854370	Other machines and apparatus		
85437011	Proximity cards and tags		A
85437012	Metal detector	7.5	B10
85437013	Mine detector	7.5	B10
85437019	Other	7.5	B10
	Audio special effect equipment:		
85437021	Digital reverberators	7.5	B10
85437022	Mixing systems or consoles	7.5	B10
85437029	Other	7.5	B10
	Video special effect equipments:		
85437031	Video mixing system or consoles	7.5	B10
85437032	Video effect system	7.5	B10
85437033	Digital layering machine	7.5	B10
85437034	Paint box	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85437035	Video typewriter	7.5	B10
85437036	Video matting machines	7.5	B10
85437039	Other	7.5	B10
	Edit control unit:		
85437041	Computerised editing system controlling more than three video editing machines	7.5	B10
85437042	Other video control units	7.5	B10
85437049	Other	7.5	B10
85437050	Colour correctors	7.5	B10
	Amplifier:		
85437061	Broadcast amplifier	7.5	B10
85437062	Limiting amplifier, video distribution amplifier and stabilizing amplifiers	7.5	B10
85437069	Other	7.5	B10
	Graphic equalizer and synthesized receivers:		
85437071	Graphic equalizer	7.5	B10
85437072	Synthesised receivers	7.5	B10
	Other:		
85437091	RF(Radio Frequency) power amplifiers and noise generators for communication jamming equipment, static and mobile or manportable	7.5	B10
85437092	Equipment gadgets based on solar energy	7.5	B10
85437093	Professional beauty care equipment	7.5	B10
85437094	Audio video stereo encoders	7.5	B10
85437095	Time code generator	7.5	B10
85437099	Other	7.5	B10
854390	Parts		
85439000	Parts		A
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
	Winding wire:		
854411	Of copper		
85441110	Enamelled		X
85441190	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
854419	Other		
85441910	Asbestos covered		X
85441920	Plastic insulated		X
85441930	Rubber insulated		X
85441990	Other		X
854420	Co-axial cable and other co-axial electric conductors		
85442010	Co-axial cable	7.5	B10
85442090	Other	7.5	B10
854430	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		
85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	7.5	B10
	Other electric conductors, for a voltage not exceeding 1,000v:		
854442	Fitted with connectors		
85444210	Paper insulated	7.5	B10
85444220	Plastic insulated	7.5	B10
85444230	Rubber insulated	7.5	B10
85444290	Other		
	Other:		
85444291	Paper insulated, of a kind used in telecommunication	7.5	B10
85444292	Plastic insulated, of a kind used in telecommunication	7.5	B10
85444293	Rubber insulated, of a kind used in telecommunication	7.5	B10
85444299	Other	7.5	B10
854449	Other		
85444910	Paper insulated	7.5	B10
85444920	Plastic insulated	7.5	B10
85444930	Rubber insulated	7.5	B10
	Other:		
85444991	Paper insulated, of a kind used in telecommunication	7.5	B10
85444992	Plastic insulated, of a kind used in telecommunication	7.5	B10
85444993	Rubber insulated, of a kind used in telecommunication	7.5	B10
85444999	Other	7.5	B10
854460	Other electric conductors, for a voltage exceeding 1,000 V		
85446010	Papers insulated	7.5	B10
85446020	Plastic insulated	7.5	B10
85446030	Rubber insulated	7.5	B10
85446090	Other	7.5	B10
854470	Optical fibre cables		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85447010	Lead alloy sheathed cables for lighting purposes		A
85447090	Others		A
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
	Electrodes:		
854511	Of a kind used for furnaces		
85451100	Of a kind used for furnaces	7.5	B10
854519	Other		
85451900	Other	7.5	B10
854520	Brushes		
85452000	Brushes		X
854590	Other		
85459010	Arc-lamp carbon	7.5	B10
85459020	Battery carbon	7.5	B10
85459090	Other	7.5	B10
8546	Electrical insulators of any material.		
854610	Of glass		
85461000	Of glass	7.5	B10
854620	Of ceramics		
	Porcelain discs and strings:		
85462011	Porcelain below 6.6 kv	7.5	B10
85462019	Other	7.5	B10
	Porcelain post insulators:		
85462021	Below 6.6 kv	7.5	B10
85462022	6.6 kv or above but upto 11 kv	7.5	B10
85462023	Above 11 kv but upto 66 kv	7.5	B10
85462024	Above 66 kv but upto 132 kv	7.5	B10
85462029	Above 132 kv	7.5	B10
	Porcelain pin insulators:		
85462031	Below 6.6 kv	7.5	B10
85462032	6.6 kv or above but to 11 kv	7.5	B10
85462033	Above 11 kv upto 66 kv	7.5	B10
85462039	Above 66 kv	7.5	B10
85462040	Other high tension procelain solid core insulators	7.5	B10
85462050	Other low tension procelain insulators including telegraph and telephone insulators	7.5	B10
85462090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
854690	Other		
85469010	Heat shrinkable components	7.5	B10
85469090	Other	7.5	B10
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
854710	Insulating fittings of ceramics		
85471010	Porcelain bushing below 6.6 kv	7.5	B10
85471020	Porcelain bushings for voltage 6.6 kv or above but below 11 kv	7.5	B10
85471030	Porcelain bushings for voltage 11 kv or above but upto 66 kv	7.5	B10
85471040	Porcelain bushings for voltage 66 kv or above	7.5	B10
85471090	Other	7.5	B10
854720	Insulating fittings of plastics		
85472000	Insulating fittings of plastics	7.5	B10
854790	Other		
85479010	Electrical insulating fittings of glass	7.5	B10
85479020	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	7.5	B10
85479090	Other	7.5	B10
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
854810	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
85481010	Battery scrap, namely the following: lead battery plates covered by ISRI code word Rails; battery lugs covered by ISRI code word Rakes	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85481020	Battery wastes, namely the following: Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains; scrap wet whole intact lead batteries covered by ISRI code word Rink; scrap industrial intact lead cells covered by ISRI code word Rono; scrap whole intact industrial lead batteries covered by ISRI code word Roper; edison batteries covered by ISRI code word Vaunt	10	B10
85481090	Other waste and scrap	10	B10
854890	Other		
85489000	Other		A
8601	Rail locomotives powered from an external source of electricity or by electric accumulators.		
860110	Powered from an external source of electricity		
86011000	Powered from an external source of electricity	10	B10
860120	Powered by electric accumulators		
86012000	Powered by electric accumulators	10	B10
8602	Other rail locomotives; locomotive tenders.		
860210	Diesel-electric locomotives		
86021000	Diesel-electric locomotives	10	B10
860290	Other		
86029010	Steam locomotives and tenders thereof	10	B10
86029090	Other	10	B10
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
860310	Powered from an external source of electricity		
86031000	Powered from an external source of electricity	10	B10
860390	Other		
86039000	Other	10	B10
8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).		
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).		
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	10	B10
8606	Railway or tramway goods vans and wagons, not self-propelled.		
860610	Tank wagons and the like		
86061010	Four wheeler tank wagons of pay-load exceeding 23 tonnes	10	B10
86061020	Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	10	B10
86061090	Other	10	B10
860630	Self-discharging vans and wagons, other than those of subheading 8606.10		
86063000	Self-discharging vans and wagons, other than those of sub heading 8606 10 Other:	10	B10
860691	Covered and closed		
86069110	Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	10	B10
86069120	Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	10	B10
86069190	Other	10	B10
860692	Open, with non-removable sides of a height exceeding 60 cm		
86069210	Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	10	B10
86069220	Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	10	B10
86069290	Other	10	B10
860699	Other		
86069900	Other	10	B10
8607	Parts of railway or tramway locomotives or rolling-stock. Bogies, bissel-bogies, axles and wheels, and parts thereof:		
860711	Driving bogies and bissel-bogies		
86071100	Driving Bogies and bissel-bogies	10	B10
860712	Other bogies and bissel-bogies		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
86071200	Other bogies and bissel-bogies	10	B10
860719	Other, including parts		
86071910	Axles, wheels for coaches, van and wagons (rolling- stock)	10	B10
86071920	Axles and wheels for locomotives	10	B10
86071930	Axle boxes (lubricating or grease box)	10	B10
86071990	Other parts of axles and wheels	10	B10
	Brakes and parts thereof:		
860721	Air brakes and parts thereof		
86072100	Air brakes and parts thereof	10	B10
860729	Other		
86072900	Other	10	B10
860730	Hooks and other coupling devices, buffers, and parts thereof		
86073010	Buffers and coupling devices	10	B10
86073090	Other	10	B10
	Other:		
860791	Of locomotives		
86079100	Of locomotives	10	B10
860799	Other		
86079910	Parts of coach work of railway running stock	10	B10
86079920	Parts of tramway, locomotives and running stock	10	B10
86079930	Hydraulic shock absorbers for railway bogies	10	B10
86079990	Other	10	B10
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		
860800	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing		
86080010	Railway and tramway track fixtures and fittings	10	B10
86080020	Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	10	B10
86080030	Other traffic control equipment for railways	10	B10
86080040	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
86080090	Other	10	B10
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	10	B10
8701	Tractors (other than tractors of heading 87.09).		
870110	Pedestrian controlled tractors		
87011000	Pedestrian controlled tractors	10	B10
870120	Road tractors for semi-trailers		
87012010	Of engine capacity not exceeding 1800 cc	10	B10
87012090	Other	10	B10
870130	Track-laying tractors		
	Garden tractors:		
87013011	Of engine capacity not exceeding 1800 cc	10	B10
87013019	Other	10	B10
	Other:		
87013091	Of engine capacity not exceeding 1800 cc	10	B10
87013099	Other	10	B10
870190	Other		
87019010	Of engine capacity not exceeding 1800 cc	10	B10
87019090	Other	10	B10
8702	Motor vehicles for the transport of ten or more persons, including the driver.		
870210	With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
	Vehicles for transport of not more than 13 persons, including the driver:		
87021011	Integrated monocoque vehicle		X
87021012	Air-conditioned vehicle		X
87021019	Other		X
	Other:		
87021091	Integrated monocoque vehicle		X
87021092	Air-conditioned vehicle		X
87021099	Other		X
870290	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Vehicles for transport of not more than 13 persons, including the driver:		
87029011	Integrated monocoque vehicle		X
87029012	Air-conditioned vehicle		X
87029013	Electrically operated		X
87029019	Other		X
87029020	Electrically operated vehicle nor elsewhere included or specified		X
	Other:		
87029091	Integrated monocoque vehicle		X
87029092	Air-conditioned vehicle		X
87029099	Other		X
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
870310	Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
87031010	Electrically operated	100	B10
87031090	Other	100	B10
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	Of a cylinder capacity not exceeding 1,000 cc		
87032110	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032120	Three Wheeled vehicles		X
	Other:		
87032191	Motor cars		X
87032192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032199	Other		X
870322	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
87032210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032220	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032230	Three-wheeled vehicles		X
	Other:		
87032291	Motor cars		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87032299	Other		X
870323	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
87032310	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032320	Three-wheeled vehicles Other:		X
87032391	Motor cars		X
87032392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032399	Other		X
870324	Of a cylinder capacity exceeding 3,000 cc		
87032410	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032420	Three Wheeled vehicles Other:		X
87032491	Motor cars		X
87032492	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032499	Other Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		X
870331	Of a cylinder capacity not exceeding 1,500 cc		
87033110	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033120	Three Wheeled vehicles Other:		X
87033191	Motor cars		X
87033192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033199	Other		X
870332	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
87033210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033220	Three-wheeled vehicles Other:		X
87033291	Motor cars		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87033292	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033299	Other		X
870333	Of a cylinder capacity exceeding 2,500 cc		
87033310	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033320	Three-wheeled vehicles		X
	Other:		
87033391	Motor cars		X
87033392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033399	Other		X
870390	Other		
87039010	Electrically operated		X
87039090	Other		X
8704	Motor vehicles for the transport of goods.		
870410	Dumpers designed for off-highway use		
87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes		X
87041090	Other		X
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870421	g.v.w. not exceeding 5 tonnes		
87042110	Refrigerated		X
87042120	Three-wheeled motor vehicles		X
87042190	Other		X
870422	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
	Lorries and trucks:		
87042211	Refrigerated		X
87042219	Other		X
87042290	Other		X
870423	g.v.w. exceeding 20 tonnes		
	Lorries and trucks:		
87042311	Refrigerated		X
87042319	Other		X
87042390	Other		X
	Other, with spark-ignition internal combustion piston engine:		
870431	g.v.w. not exceeding 5 tonnes		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87043110	Refrigerated		X
87043120	Three-wheeled motor vehicles		X
87043190	Other		X
870432	g.v.w. exceeding 5 tonnes		
	Lorries and trucks:		
87043211	Refrigerated	10	B10
87043219	Other	10	B10
87043290	Other	10	B10
870490	Other		
	Lorries and trucks:		
87049011	Refrigerated	10	B10
87049012	Electrically operated	10	B10
87049019	Other	10	B10
87049090	Other	10	B10
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
870510	Crane lorries		
87051000	Crane lorries		X
870520	Mobile drilling derricks		
87052000	Mobile drilling derricks		X
870530	Fire fighting vehicles		
87053000	Fire fighting vehicles		X
870540	Concrete-mixer lorries		
87054000	Concrete-mixer lorries		X
870590	Other		
87059000	Other		X
8706	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.		
870600	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05		
	For the tractors of heading 8701:		
87060011	Of engine capacity not exceeding 1,800 cc		X
87060019	Other	10	B10
	For the vehicles of heading 8702:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87060021	For transport of not more than thirteen persons, including the driver		X
87060029	Other		X
	For the motor vehicles of heading 8703:		
87060031	For three-wheeled vehicles		X
87060039	Other		X
	For the motor vehicles of heading 8704:		
87060041	For three-wheeled motor vehicle		X
87060042	For vehicles, other than petrol driven		X
87060043	For dumpers covered in the heading 8704		X
87060049	Other		X
87060050	For the motor vehicles of heading 8705		X
8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
870710	For the vehicles of heading 87.03		
87071000	For the vehicles of heading 8703	10	B10
870790	Other		
87079000	Other		X
8708	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
870810	Bumpers and parts thereof		
87081010	For tractors	10	B10
87081090	Other	10	B10
	Other parts and accessories of bodies (including cabs):		
870821	Safety seat belts		
87082100	Safety seat belts		X
870829	Other		
87082900	Other		X
870830	Brakes and servo-brakes; parts thereof		
87083000	Brakes and servo-brakes; parts thereof		X
870840	Gear boxes and parts thereof		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87084000	Gear boxes and parts thereof		Pb(Note)
	<p>Note: Customs duties on originating goods classified under the tariff lines indicated with “Pb” shall be reduced as follows:</p> <p>(i) 11.25 percent as from the date of entry into force of this Agreement;</p> <p>(ii) 10.63 percent as from January 1, 2012;</p> <p>(iii) 10 percent as from January 1, 2013;</p> <p>(iv) 9.38 percent as from January 1, 2014;</p> <p>(v) 8.75 percent as from January 1, 2015;</p> <p>(vi) 8.13 percent as from January 1, 2016;</p> <p>(vii) 7.5 percent as from January 1, 2017;</p> <p>(viii) 6.88 percent as from January 1, 2018; and</p> <p>(ix) 6.25 percent as from January 1, 2019.</p>		
870850	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		
87085000	Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof		X
870870	Road wheels and parts and accessories thereof		
87087000	Road wheels and parts and accessories thereof	10	B10
870880	Suspension systems and parts thereof (including shock-absorbers)		
87088000	Suspension systems and parts thereof (including shock-absorbers)		X
	Other parts and accessories:		
870891	Radiators and parts thereof		
87089100	Radiators and parts thereof		X
870892	Silencers (mufflers) and exhaust pipes; parts thereof		
87089200	Silencers (mufflers) and exhaust pipes; parts thereof	10	B10
870893	Clutches and parts thereof		
87089300	Clutches and parts thereof		X
870894	Steering wheels, steering columns and steering boxes; parts thereof		
87089400	Steering wheels, steering columns and steering boxes; parts thereof		X
870895	Safety airbags with inflater system; parts thereof		
87089500	Safety airbags with inflater system; parts thereof		X
870899	Other		
87089900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		
	Vehicles:		
870911	Electrical		
87091100	Electrical		X
870919	Other		
87091900	Other	10	B10
870990	Parts		
87099000	Parts	10	B10
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		A
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
871110	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		
87111010	Mopeds		X
87111020	Motorised cycles		X
87111090	Other		X
871120	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc		
	Scooters:		
87112011	Of cylinder capacity not exceeding 75 cc		X
87112019	Other		X
	Motor cycles:		
87112021	Of cylinder capacity not exceeding 75 cc		X
87112029	Other		X
	Mopeds:		
87112031	Of cylinder capacity not exceeding 75 cc		X
87112039	Other		X
	Other:		
87112091	Of cylinder capacity not exceeding 75 cc		X
87112099	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
871130	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
87113010	Scooters		X
87113020	Motor-cycles		X
87113090	Other		X
871140	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
87114010	Motor-cycles		X
87114090	Other		X
871150	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		
87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc		X
871190	Other		
87119010	Side-cars Other:	100	B10
87119091	Electrically operated	100	B10
87119099	Other	100	B10
8712	Bicycles and other cycles (including delivery tricycles), not motorised.		
871200	Bicycles and other cycles (including delivery tricycles), not motorised		
87120010	Bicycles		X
87120090	Other		X
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
871310	Not mechanically propelled		
87131010	Wheel chairs for invalid	10	B10
87131090	Other	10	B10
871390	Other		
87139010	Wheel chairs for invalid	10	B10
87139090	Other	10	B10
8714	Parts and accessories of the motor vehicles of headings 87.11 to 87.13.		
	Of motorcycles (including mopeds):		
871411	Saddles		
87141100	Saddles	10	B10
871419	Other		
87141900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
871420	Of carriages for disabled persons		
87142010	Mechanically propelled	10	B10
87142020	Non mechanically propelled	10	B10
87142090	Other	10	B10
	Other:		
871491	Frames and forks, and parts thereof		
87149100	Frames and forks, and parts thereof	10	B10
871492	Wheel rims and spokes		
87149210	Bicycle rims	10	B10
87149220	Bicycle spokes	10	B10
87149290	Other	10	B10
871493	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
87149310	Bicycle hubs	10	B10
87149320	Bicycle free-wheels	10	B10
87149390	Other	10	B10
871494	Brakes, including coaster braking hubs and hub brakes, and parts thereof		
87149400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	B10
871495	Saddles		
87149510	Bicycle saddles	10	B10
87149590	Other	10	B10
871496	Pedals and crank-gear, and parts thereof		
87149600	Pedals and crank-gear, and parts thereof	10	B10
871499	Other		
87149910	Bicycle chains	10	B10
87149920	Bicycle wheels	10	B10
87149990	Other	10	B10
8715	Baby carriages and parts thereof.		
871500	Baby carriages and parts thereof		
87150010	Baby carriages	10	B10
87150020	Parts	10	B10
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
871610	Trailers and semi-trailers of the caravan type, for housing or camping		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	10	B10
871620	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	B10
	Other trailers and semi-trailers for the transport of goods:		
871631	Tanker trailers and tanker semi-trailers		
87163100	Tanker trailers and tanker semi-trailers	10	B10
871639	Other		
87163900	Other	10	B10
871640	Other trailers and semi-trailers		
87164000	Other trailers and semi-trailers	10	B10
871680	Other vehicles		
87168010	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	10	B10
87168020	Animal drawn vehicles	10	B10
87168090	Other	10	B10
871690	Parts		
87169010	Parts and accessories of trailers	10	B10
87169090	Other	10	B10
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
88010010	Gliders and hang Gliders	10	B10
88010020	Balloons	10	B10
88010090	Other	10	B10
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
	Helicopters:		
880211	Of an unladen weight not exceeding 2,000 kg		
88021100	Of an unladen weight not exceeding 2,000 kg	10	B10
880212	Of an unladen weight exceeding 2,000 kg		
88021200	Of an unladen weight exceeding 2,000 kg	10	B10
880220	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	3	B10
880230	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		
88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	3	B10
880240	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		
88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	3	B10
880260	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	10	B10
8803	Parts of goods of heading 88.01 or 88.02.		
880310	Propellers and rotors and parts thereof		
88031000	Propellers and rotors and parts thereof	3	B10
880320	Under-carriages and parts thereof		
88032000	Under-carriages and parts thereof	3	B10
880330	Other parts of aeroplanes or helicopters		
88033000	Other parts of Aeroplanes or helicopters	3	B10
880390	Other		
88039000	Other	10	B10
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.		
880400	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		
88040010	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	10	B10
88040020	Rotochutes; parts and accessories thereof	10	B10
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
880510	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
88051010	Aircraft launching gear	10	B10
88051020	Deck arrestor or similar gear	10	B10
88051030	Part of aircraft launching gear and deck-arrestor or similar gear	10	B10
	Ground flying trainers and parts thereof:		
880521	Air combat simulators and parts thereof		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
88052100	Air combat simulators and parts thereof	10	B10
880529	Other		
88052900	Other	10	B10
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
890110	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
89011010	Ships	10	B10
89011020	Launches	10	B10
89011030	Boats	10	B10
89011040	Barges	10	B10
89011090	Other	10	B10
890120	Tankers		
89012000	Tankers	10	B10
890130	Refrigerated vessels, other than those of subheading 8901.20		
89013000	Refrigerated vessels, other than those of sub-heading 8901 20	10	B10
890190	Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
89019000	Other vessels for transport of goods and other vessels for the transport of both persons and goods	10	B10
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		
890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
89020010	Trawlers and other fishing vessels	10	B10
89020090	Other	10	B10
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
890310	Inflatable		
89031000	Inflatable	10	B10
	Other:		
890391	Sailboats, with or without auxiliary motor		
89039100	Sail boats, with or without auxiliary motor	10	B10
890392	Motorboats, other than outboard motorboats		
89039200	Motorboats, other than outboard motorboats	10	B10
890399	Other		
89039910	Canoes	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
89039990	Other	10	B10
8904	Tugs and pusher craft.		
89040000	Tugs and pusher craft	10	B10
8905	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
890510	Dredgers		
89051000	Dredgers	10	B10
890520	Floating or submersible drilling or production platforms		
89052000	Floating or submersible drilling or production platforms	10	B10
890590	Other		
89059010	Floating docks	10	B10
89059090	Other	10	B10
8906	Other vessels, including warships and lifeboats other than rowing boats.		
890610	Warships		
89061000	Warships	10	B10
890690	Other		
89069000	Other	10	B10
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).		
890710	Inflatable rafts		
89071000	Inflatable rafts	10	B10
890790	Other		
89079000	Other	10	B10
8908	Vessels and other floating structures for breaking up.		
89080000	Vessels and other floating structures for breaking up	5	B10
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
900110	Optical fibres, optical fibre bundles and cables		
90011000	Optical fibres, Optical fibres bundles and cables	10	B10
900120	Sheets and plates of polarising material		
90012000	Sheets and plates of polarising material	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
900130	Contact lenses		
90013000	Contact lenses	10	B10
900140	Spectacle lenses of glass		
90014010	Polarised glass	10	B10
90014090	Other	10	B10
900150	Spectacle lenses of other materials		
90015000	Spectacle lenses of other materials	10	B10
900190	Other		
90019010	Optical calcile crystal	10	B10
90019090	Other	10	B10
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		
	Objective lenses:		
900211	For cameras, projectors or photographic enlargers or reducers		
90021100	For cameras, projectors or photographic enlargers or reducers	10	B10
900219	Other		
90021900	Other	10	B10
900220	Filters		
90022000	Filters	10	B10
900290	Other		
90029000	Other	10	B10
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.		
	Frames and mountings:		
900311	Of plastics		
90031100	Of plastics	10	B10
900319	Of other materials		
90031900	Of other materials	10	B10
900390	Parts		
90039000	Parts	10	B10
9004	Spectacles, goggles and the like, corrective, protective or other.		
900410	Sunglasses		
90041000	Sunglasses	10	B10
900490	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90049010	Passive night vision goggles	10	B10
90049020	Prismatic eyeglasses for reading	10	B10
90049090	Other	10	B10
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		
900510	Binoculars		
90051000	Binoculars	10	B10
900580	Other instruments		
90058010	Monocular and refracting telescopes	10	B10
90058020	Astronomical instruments	10	B10
90058090	Other	10	B10
900590	Parts and accessories (including mountings)		
90059010	Of binocular or telescopic of heading 9005, other than mountings	10	B10
90059020	Mountings for astronomical instruments	10	B10
90059090	Other	10	B10
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		
900610	Cameras of a kind used for preparing printing plates or cylinders		
90061000	Cameras of a kind used for preparing printing plates or cylinders	10	B10
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 purposes		
90063000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10	B10
900640	Instant print cameras		
90064000	Instant print cameras	10	B10
	Other cameras:		
900651	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		
90065100	With a through-the-lens viewfinder [single lens reflex(SLR)] for roll film of a width not exceeding 35 mm	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
900652	Other, for roll film of a width less than 35 mm		
90065200	Other, for roll film of a width less than 35 mm	10	B10
900653	Other, for roll film of a width of 35 mm		
90065310	Fixed focus 35 mm cameras	10	B10
90065390	Other	10	B10
900659	Other		
90065910	Fixed focus 110 mm cameras	10	B10
90065990	Other	10	B10
	Photographic flashlight apparatus and flashbulbs:		
900661	Discharge lamp ("electronic") flashlight apparatus		
90066100	Discharge lamp ("electronic") flashlight apparatus	10	B10
900669	Other		
90066900	Other	10	B10
	Parts and accessories:		
900691	For cameras		
90069100	For cameras	10	B10
900699	Other		
90069900	Other	10	B10
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	Cameras:		
900711	For film of less than 16 mm width or for double-8 mm film		
90071100	For film of less than 16 mm width or for double-8 mm film	10	B10
900719	Other		
90071900	Other	10	B10
900720	Projectors		
90072010	For film of less than 16 mm width	10	B10
90072090	Other	10	B10
	Parts and accessories:		
900791	For cameras		
90079100	For cameras	10	B10
900792	For projectors		
90079200	For projectors	10	B10
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
900810	Slide projectors		
90081000	Slide projectors	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
900820	Microfilm, microfiche or other microform readers, whether or not capable of producing copies		
90082000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10	B10
900830	Other image projectors		
90083000	Other image projectors	10	B10
900840	Photographic (other than cinematographic) enlargers and reducers		
90084000	Photographic (other than cinematographic) enlargers and reducers	10	B10
900890	Parts and accessories		
90089000	Parts and accessories	10	B10
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
901010	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper		
90101000	Apparatus and equipment for automatically developing, photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	7.5	B10
901050	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		
90105000	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	7.5	B10
901060	Projection screens		
90106000	Projection screens	10	B10
901090	Parts and accessories		
90109000	Parts and accessories	7.5	B10
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.		
901110	Stereoscopic microscopes		
90111000	Stereoscopic microscopes	7.5	B10
901120	Other microscopes, for photomicrography, cinephotomicrography or microprojection		
90112000	Other microscopes, for photomicrography, cinephotomicrography or microprojection	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
901180	Other microscopes		
90118000	Other microscopes	7.5	B10
901190	Parts and accessories		
90119000	Parts and accessories	7.5	B10
9012	Microscopes other than optical microscopes; diffraction apparatus.		
901210	Microscopes other than optical microscopes; diffraction apparatus		
90121010	Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	7.5	B10
90121090	Other	7.5	B10
901290	Parts and accessories		
90129000	Parts and accessories	7.5	B10
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
901310	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section X VI		
90131010	Telescopic sights for fitting to arms	10	B10
90131020	Periscopes	7.5	B10
90131090	Other	7.5	B10
901320	Lasers, other than laser diodes		
90132000	Lasers, other than laser diodes	7.5	B10
901380	Other devices, appliances and instruments		
90138010	Liquid crystal devices (LCD)		A
90138090	Other	7.5	B10
901390	Parts and accessories		
90139010	For liquid crystal devices (LCD)		A
90139090	Other	7.5	B10
9014	Direction finding compasses; other navigational instruments and appliances.		
901410	Direction finding compasses		
90141000	Direction finding compasses	7.5	B10
901420	Instruments and appliances for aeronautical or space navigation (other than compasses)		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90142000	Instruments and appliances for aeronautical or space navigation (other than compasses)	7.5	B10
901480	Other instruments and appliances		
90148010	Echo sounding instrument	7.5	B10
90148020	Sextants	7.5	B10
90148090	Other	7.5	B10
901490	Parts and accessories		
90149000	Parts and accessories	7.5	B10
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
901510	Rangefinders		
90151000	Rangefinders	7.5	B10
901520	Theodolites and tachymeters (tacheometers)		
90152000	Theodolites and tachymeters (tacheometers)	7.5	B10
901530	Levels		
90153010	Dumpy levels or engineer's levels or builders levels (not automatic) and quick set levels with or without horizontal circles	7.5	B10
90153090	Other	7.5	B10
901540	Photogrammetrical surveying instruments and appliances		
90154000	Photogrammetrical surveying instruments and appliances	7.5	B10
901580	Other instruments and appliances		
90158010	Hydrographic instruments		X
90158020	Meteorological instruments	7.5	B10
90158030	Geophysical instruments	7.5	B10
90158090	Other	7.5	B10
901590	Parts and accessories		
90159000	Parts and accessories	7.5	B10
9016	Balances of a sensitivity of 5 cg or better, with or without weights.		
901600	Balances of a sensitivity of 5 cg or better, with or without weights		
90160010	Electric Balances	10	B10
90160020	Other balances	10	B10
90160090	Parts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
901710	Drafting tables and machines, whether or not automatic		
90171000	Drafting tables and machines, whether or not automatic	10	B10
901720	Other drawing, marking-out or mathematical calculating instruments		
90172010	Drawing and marking-out instruments	10	B10
90172020	Mathematical calculating instruments	10	B10
90172030	Pantograph	10	B10
90172090	Other	10	B10
901730	Micrometers, callipers and gauges		
90173010	Micro-meters and calipers	10	B10
	Gauges:		
90173021	Plug	10	B10
90173022	Ring	10	B10
90173023	Slip	10	B10
90173029	Other	10	B10
901780	Other instruments		
90178010	Measuring rods and tapes and divided scales	10	B10
90178090	Other	10	B10
901790	Parts and accessories		
90179000	Parts and accessories	10	B10
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
901811	Electro-cardiographs		
90181100	Electro-cardiographs	7.5	B10
901812	Ultrasonic scanning apparatus		
90181210	Linear ultrasound scanner	7.5	B10
90181290	Other	7.5	B10
901813	Magnetic resonance imaging apparatus		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90181300	Magnetic resonance imaging apparatus	7.5	B10
901814	Scintigraphic apparatus		
90181400	Scintigraphic apparatus	7.5	B10
901819	Other		
90181910	Electro encephalographs	7.5	B10
90181920	Echo cardiograph	7.5	B10
90181990	Other	7.5	B10
901820	Ultra-violet or infra-red ray apparatus		
90182000	Ultra-violet or infra-red ray apparatus	7.5	B10
	Syringes, needles, catheters, cannulae and the like:		
901831	Syringes, with or without needles		
90183100	Syringes, with or without needles	7.5	B10
901832	Tubular metal needles and needles for sutures		
90183210	Needles for suture	7.5	B10
90183220	Hollow needles for injection, aspiration, biopsy and transfusion	7.5	B10
90183230	Hilario venus fistula needles	7.5	B10
90183290	Other	7.5	B10
901839	Other		
90183910	Catheters (for urine, stool)	7.5	B10
90183920	Cardiac catheters	7.5	B10
90183930	Cannulae	7.5	B10
90183990	Other	7.5	B10
	Other instruments and appliances, used in dental sciences:		
901841	Dental drill engines, whether or not combined on a single base with other dental equipment		
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	7.5	B10
901849	Other		
90184900	Other	7.5	B10
901850	Other ophthalmic instruments and appliances		
90185010	Ophthalmoscopes	7.5	B10
90185020	Tonometers	7.5	B10
90185030	Ophthalmic lasers	7.5	B10
90185090	Other	7.5	B10
901890	Other instruments and appliances		
	Diagnostic instruments and apparatus:		
90189011	Instrument and apparatus for measuring blood pressure	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90189012	Stethoscopes	7.5	B10
90189019	Other	7.5	B10
	Surgical tools:		
90189021	Bone saws, drills and trephines	7.5	B10
90189022	Knives, scissors and blades	7.5	B10
90189023	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	7.5	B10
90189024	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	7.5	B10
90189025	Retractors, spatulaprobes, hooks dialators, sounds, mallets	7.5	B10
90189029	Other	7.5	B10
	Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments:		
90189031	Renal dialysis equipment(artificial kidneys,kidney machines and dialysers)	7.5	B10
90189032	Blood transfusion apparatus	7.5	B10
90189033	Haemofiltration instruments	7.5	B10
	Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes:		
90189041	Anesthetic apparatus and instruments	7.5	B10
90189042	ENT precision instruments	7.5	B10
90189043	Acupuncture apparatus	7.5	B10
90189044	Endoscopes	7.5	B10
	Other:		
90189091	Hilerial or venous shunts	7.5	B10
90189092	Baby incubators	7.5	B10
90189093	Heart - lung machines	7.5	B10
90189094	Defibrillators	7.5	B10
90189095	Fibrescopes	7.5	B10
90189096	Laprosopes	7.5	B10
90189097	Vetrasonic lithotripsy instruments	7.5	B10
90189098	Apparatus for nerve stimulation	7.5	B10
90189099	Other	7.5	B10
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90191010	Mechano-therapy appliances	7.5	B10
90191020	Massage apparatus	7.5	B10
90191090	Other	7.5	B10
901920	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
90192010	Oxygen therapy apparatus	7.5	B10
90192090	Other	7.5	B10
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	7.5	B10
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
902110	Orthopaedic or fracture appliances		
90211000	Orthopaedic or fracture appliances	7.5	B10
	Artificial teeth and dental fittings:		
902121	Artificial teeth		
90212100	Artificial teeth	7.5	B10
902129	Other		
90212900	Other	7.5	B10
	Other artificial parts of the body:		
902131	Artificial joints		
90213100	Artificial Joints	7.5	B10
902139	Other		
90213900	Other	7.5	B10
902140	Hearing aids, excluding parts and accessories		
90214010	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	7.5	B10
90214090	Other	7.5	B10
902150	Pacemakers for stimulating heart muscles, excluding parts and accessories		
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories	7.5	B10
902190	Other		
90219010	Parts and accessories of hearing aids	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90219090	Other	7.5	B10
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		
	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
902212	Computed tomography apparatus		
90221200	Computed tomography apparatus	7.5	B10
902213	Other, for dental uses		
90221300	Other, for dental uses	7.5	B10
902214	Other, for medical, surgical or veterinary uses		
90221410	X-ray generators and apparatus (non-portable)	7.5	B10
90221420	Portable X-ray machine	7.5	B10
90221490	Other	7.5	B10
902219	For other uses		
90221900	For other uses	7.5	B10
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
902221	For medical, surgical, dental or veterinary uses		
90222100	For medical, surgical, dental or veterinary uses	7.5	B10
902229	For other uses		
90222900	For other uses	7.5	B10
902230	X-ray tubes		
90223000	X-ray tubes	7.5	B10
902290	Other, including parts and accessories		
90229010	X-ray valves	7.5	B10
90229020	Radiation generation units	7.5	B10
90229030	Radiation beam delivery units	7.5	B10
90229040	X-ray examination or treatment table, chairs and the like	7.5	B10
90229090	Other	7.5	B10
9023	Instruments, apparatus and models, designated for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
902300	Instruments, apparatus and models, designated for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
90230010	Teaching aids	10	B10
90230090	Other	10	B10
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
902410	Machines and appliances for testing metals		
90241000	Machines and appliances for testing metals	7.5	B10
902480	Other machines and appliances		
90248010	For testing textiles, paper and paper board	7.5	B10
	Other:		
90248091	For testing hardness	7.5	B10
90248099	Other	7.5	B10
902490	Parts and accessories		
90249000	Parts and accessories	7.5	B10
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
	Thermometers and pyrometers, not combined with other instruments:		
902511	Liquid-filled, for direct reading		
90251110	Clinical thermometers	10	B10
90251190	Other	7.5	B10
902519	Other		
90251910	Digital thermometers	10	B10
90251920	Pyrometers	7.5	B10
90251990	Other	7.5	B10
902580	Other instruments		
90258010	Hydrometers and similar floating instruments	7.5	B10
90258020	Barometers, not combined with other instruments	7.5	B10
90258030	Lactometer	7.5	B10
90258090	Other	7.5	B10
902590	Parts and accessories		
90259000	Parts and accessories	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28, or 90.32.		
902610	For measuring or checking the flow or level of liquids		
90261010	Flow meters		A
90261020	Level Gauges		A
90261090	Other		A
902620	For measuring or checking pressure		
90262000	For measuring or checking pressure		A
902680	Other instruments or apparatus		
90268010	Heat meters		A
90268090	Other		A
902690	Parts and accessories		
90269000	Parts and accessories		A
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
902710	Gas or smoke analysis apparatus		
90271000	Gas or smoke analysis apparatus	10	B10
902720	Chromatographs and electrophoresis instruments		
90272000	Chromatographs and electrophoresis instruments		A
902730	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		
90273010	Spectrometers		A
90273020	Spectrophotometers		A
90273090	Other		A
902750	Other instruments and apparatus using optical radiations (UV, visible, IR)		
90275010	Photometers		A
90275020	Refractometers		A
90275030	Polarimeters		A
90275090	Other		A
902780	Other instruments and apparatus		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90278010	Viscometers		A
90278020	Calorimeters		A
90278030	Instruments and apparatus for measuring the surface or interfacial tension of liquids		A
90278040	Nuclear magnetic resonance instruments		A
90278090	Other		A
902790	Microtomes; parts and accessories		
90279010	Microtomes, including parts and accessories thereof	7.5	B10
90279020	Printed circuit assemblies for the goods of sub-heading 9027 80	7.5	B10
90279090	Other	7.5	B10
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
902810	Gas meters		
90281000	Gas meters	7.5	B10
902820	Liquid meters		
90282000	Liquid meters	7.5	B10
902830	Electricity meters		
90283010	For alternating current		X
90283090	Other		X
902890	Parts and accessories		
90289010	For electricity meters	7.5	B10
90289090	Other	7.5	B10
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.		
902910	Revolution counters, production counters, taximeters, mileometers, pedometers and the like		
90291010	Taximeters	10	B10
90291090	Other	7.5	B10
902920	Speed indicators and tachometers; stroboscopes		
90292010	Tachometers, non-electrical	7.5	B10
90292020	Speedometers, non-electrical		X
90292030	Stroboscopes		X
90292090	Other		X
902990	Parts and accessories		
90299000	Parts and accessories	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
903010	Instruments and apparatus for measuring or detecting ionising radiations		
90301000	Instruments and apparatus for measuring or detecting ionising radiations	7.5	B10
903020	Oscilloscopes and oscillographs		
90302000	Oscilloscopes and oscillographs Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	7.5	B10
903031	Multimeters without a recording device		
90303100	Multimeters without a recording device	7.5	B10
903032	Multimeters with a recording device		
90303200	Multimeters with a recording device	7.5	B10
903033	Other, without a recording device		
90303310	Ammeters, volt meters and watt meters	7.5	B10
90303320	Spectrum resistance meters	7.5	B10
90303330	Capacitance meter	7.5	B10
90303340	Frequency measuring apparatus	7.5	B10
90303350	Megar meters	7.5	B10
90303390	Other	7.5	B10
903039	Other, with a recording device		
90303900	Other, with a recording device	7.5	B10
903040	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) Other instruments and apparatus:		A
903082	For measuring or checking semiconductor wafers or devices		
90308200	For measuring or checking semiconductor wafer or device		A
903084	Other, with a recording device		
90308400	Other, with a recording device	7.5	B10
903089	Other		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
90308910	Scintillator counters	7.5	B10
90308920	Vectroscope	7.5	B10
90308990	Other	7.5	B10
903090	Parts and accessories		
90309010	Of meters and counters	7.5	B10
90309090	Other	7.5	B10
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
903110	Machines for balancing mechanical parts		
90311000	Machines for balancing mechanical parts	7.5	B10
903120	Test benches		
90312000	Test benches	7.5	B10
	Other optical instruments and appliances:		
903141	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices		
90314100	For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices		A
903149	Other		
90314900	Other	7.5	B10
903180	Other instruments, appliances and machines		
90318000	Other instruments, appliances and machines	7.5	B10
903190	Parts and accessories		
90319000	Parts and accessories	7.5	B10
9032	Automatic regulating or controlling instruments and apparatus.		
903210	Thermostats		
90321010	For refrigerating and air-conditioning appliances and machinery	7.5	B10
90321090	Other	7.5	B10
903220	Manostats		
90322010	For refrigerating and air-conditioning appliances and machinery	7.5	B10
90322090	Other	7.5	B10
	Other instruments and apparatus:		
903281	Hydraulic or pneumatic		
90328100	Hydraulic or pneumatic	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
903289	Other		
90328910	Electronic automatic regulators	7.5	B10
90328990	Other	7.5	B10
903290	Parts and accessories		
90329000	Parts and accessories	7.5	B10
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	7.5	B10
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
910111	With mechanical display only		
91011100	With mechanical display only	10	B10
910119	Other		
91011900	Other	10	B10
	Other wrist-watches, whether or not incorporating a stop-watch facility:		
910121	With automatic winding		
91012100	With automatic winding	10	B10
910129	Other		
91012900	Other	10	B10
	Other:		
910191	Electrically operated		
91019110	Pocket watches	10	B10
91019120	Stop watches	10	B10
91019190	Other	10	B10
910199	Other		
91019910	Pocket watches	10	B10
91019920	Stop watches	10	B10
91019990	Other	10	B10
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
910211	With mechanical display only		
91021100	With mechanical display only	10	B10
910212	With opto-electronic display only		
91021200	With opto-electronic display only	10	B10
910219	Other		
91021900	Other Other wrist watches, whether or not incorporating a stop-watch facility:	10	B10
910221	With automatic winding		
91022100	With automatic winding	10	B10
910229	Other		
91022900	Other Other:	10	B10
910291	Electrically operated		
91029110	Pocket watches	10	B10
91029120	Stop watches	10	B10
91029190	Other	10	B10
910299	Other		
91029910	Pocket watches	10	B10
91029920	Stop watches	10	B10
91029990	Other	10	B10
9103	Clocks with watch movements, excluding clocks of heading 91.04.		
910310	Electrically operated		
91031000	Electrically operated	10	B10
910390	Other		
91039000	Other	10	B10
9104	Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft of vessels.		
91040000	Instrument panel clocks and clocks of similar type for vehicles, aircraft, spacecraft of vessels	10	B10
9105	Other clocks.		
	Alarm clocks:		
910511	Electrically operated		
91051100	Electrically operated	10	B10
910519	Other		
91051900	Other Wall clocks:	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
910521	Electrically operated		
91052100	Electrically operated	10	B10
910529	Other		
91052900	Other	10	B10
	Other:		
910591	Electrically operated		
91059100	Battery, accumulator or mains powered	10	B10
910599	Other		
91059910	Time pieces	10	B10
91059990	Other	10	B10
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		
910610	Time-registers; time recorders		
91061000	Time-registers; time-recorders	10	B10
910690	Other		
91069000	Other	10	B10
9107	Time switches with clock or watch movement or with synchronous motor.		
91070000	Time switches with clock or watch movement or with synchronous motor	10	B10
9108	Watch movements, complete and assembled.		
	Electrically operated:		
910811	With mechanical display only or with a device to which a mechanical display can be incorporated		
91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	5	B10
910812	With opto-electronic display only		
91081200	With opto-electronic display only	5	B10
910819	Other		
91081900	Other	5	B10
910820	With automatic winding		
91082000	With automatic winding	5	B10
910890	Other		
91089000	Other	5	B10
9109	Clock movements, complete and assembled.		
	Electrically operated:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
910911	Of alarm clocks		
91091100	Of alarm clocks	10	B10
910919	Other		
91091900	Other	10	B10
910990	Other		
91099000	Other	10	B10
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
	Of watches:		
911011	Complete movements, unassembled or partly assembled (movement sets)		
91101100	Complete movements, unassembled or partly assembled (movement sets)	5	B10
911012	Incomplete movements, assembled		
91101200	Incomplete movements, assembled	5	B10
911019	Rough movements		
91101900	Rough movements	5	B10
911090	Other		
91109000	Other	5	B10
9111	Watch cases and parts thereof.		
911110	Cases of precious metal or of metal clad with precious metal		
91111000	Cases of precious metal or of metal clad with precious metal	10	B10
911120	Cases of base metal, whether or not gold- or silver-plated		
91112000	Cases of base metal, whether or not gold- or silver plated	10	B10
911180	Other cases		
91118000	Other cases	10	B10
911190	Parts		
91119000	Parts	10	B10
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
911220	Cases		
91122000	Cases	10	B10
911290	Parts		
91129000	Parts	10	B10
9113	Watch straps, watch bands and watch bracelets, and parts thereof.		
911310	Of precious metal or of metal clad with precious metal		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
91131000	Of precious metal or of metal clad with precious metal	10	B10
911320	Of base metal, whether or not gold- or silver-plated		
91132010	Parts	10	B10
91132090	Other	10	B10
911390	Other		
91139010	Parts	10	B10
91139090	Other	10	B10
9114	Other clock or watch parts.		
911410	Springs, including hair-springs		
91141010	For watches	10	B10
91141020	For clocks	10	B10
911420	Jewels		
91142000	Jewels	10	B10
911430	Dials		
91143010	For watches	5	B10
91143020	For clocks	10	B10
911440	Plates and bridges		
91144010	For watches	10	B10
91144020	For clocks	10	B10
911490	Other		
91149010	For watches	10	B10
91149020	For clocks	10	B10
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
920110	Upright pianos		
92011000	Upright pianos	10	B10
920120	Grand pianos		
92012000	Grand pianos	10	B10
920190	Other		
92019000	Other	10	B10
9202	Other string musical instruments (for example, guitars, violins, harps).		
920210	Played with a bow		
92021000	Played with a bow	10	B10
920290	Other		
92029000	Other	10	B10
9205	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
920510	Brass-wind instruments		
92051000	Brass-wind instruments	10	B10
920590	Other		
92059010	Flutes	10	B10
92059020	Clarinets	10	B10
92059090	Other	10	B10
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10	B10
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
920710	Keyboard instruments, other than accordions		
92071000	Keyboard instruments, other than accordions	10	B10
920790	Other		
92079000	Other	10	B10
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
920810	Musical boxes		
92081000	Musical boxes	10	B10
920890	Other		
92089000	Other	10	B10
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
920930	Musical instrument strings		
92093000	Musical instrument strings	10	B10
	Other:		
920991	Parts and accessories for pianos		
92099100	Parts and accessories for pianos	10	B10
920992	Parts and accessories for the musical instruments of heading 92.02		
92099200	Parts and accessories for the musical instruments of heading 9202	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
920994	Parts and accessories for the musical instruments of heading 92.07		
92099400	Parts and accessories for the musical instruments of heading 9207	10	B10
920999	Other		
92099900	Other	10	B10
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
	Artillery weapons (for example, guns, howitzers and mortars):		
930111	Self-propelled		
93011100	Self-propelled	10	B10
930119	Other		
93011900	Other	10	B10
930120	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	10	B10
930190	Other		
93019000	Other	10	B10
9302	Revolvers and pistols, other than those of heading 93.03 or 93.04.		
93020000	Revolvers and pistols, other than those of heading 9303 or 9304	10	B10
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
930310	Muzzle-loading firearms		
93031000	Muzzle-loading firearms	10	B10
930320	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
93032000	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10	B10
930330	Other sporting, hunting or target-shooting rifles		
93033000	Other sporting, hunting or target-shooting rifles	10	B10
930390	Other		
93039000	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.		
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	10	B10
9305	Parts and accessories of articles of headings 93.01 to 93.04.		
930510	Of revolvers or pistols		
93051000	Of revolvers or pistols Of shotguns or rifles of heading 93.03:	10	B10
930521	Shotgun barrels		
93052100	Shotgun barrels	10	B10
930529	Other		
93052900	Other Other:	10	B10
930591	Of military weapons of heading 93.01		
93059100	Of military weapons of heading 9301	10	B10
930599	Other		
93059900	Other	10	B10
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.		
	Shotgun cartridges and parts thereof; air gun pellets:		
930621	Cartridges		
93062100	Cartridges	10	B10
930629	Other		
93062900	Other	10	B10
930630	Other cartridges and parts thereof		
93063000	Other cartridges and parts thereof	10	B10
930690	Other		
93069000	Other	10	B10
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.		
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	10	B10
9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
940110	Seats of a kind used for aircraft		
94011000	Seats of a kind used for aircraft	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
940120	Seats of a kind used for motor vehicles		
94012000	Seats of a kind used for motor vehicles	10	B10
940130	Swivel seats with variable height adjustment		
94013000	Swivel seats with variable height adjustment	10	B10
940140	Seats other than garden seats or camping equipment, convertible into beds		
94014000	Seats other than garden seats or camping equipment, convertible into beds	10	B10
	Seats of cane, osier, bamboo or similar materials:		
940151	Of bamboo or rattan		
94015100	Of bamboo or rattan	10	B10
940159	Other		
94015900	Other	10	B10
	Other seats, with wooden frames:		
940161	Upholstered		
94016100	Upholstered	10	B10
940169	Other		
94016900	Other	10	B10
	Other seats, with metal frames:		
940171	Upholstered		
94017100	Upholstered	10	B10
940179	Other		
94017900	Other	10	B10
940180	Other seats		
94018000	Other seats	10	B10
940190	Parts		
94019000	Parts	10	B10
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
940210	Dentists', barbers' or similar chairs and parts thereof		
94021010	Dentists' chairs and parts thereof	10	B10
94021090	Other	10	B10
940290	Other		
94029010	Hospital beds with mechanical fittings	10	B10
94029020	Parts	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
94029090	Other	10	B10
9403	Other furniture and parts thereof.		
940310	Metal furniture of a kind used in offices		
94031010	Of Steel	10	B10
94031090	Other	10	B10
940320	Other metal furniture		
94032010	Of Steel	10	B10
94032090	Other	10	B10
940330	Wooden furniture of a kind used in offices		
94033010	Cabinetware	10	B10
94033090	Other	10	B10
940340	Wooden furniture of a kind used in the kitchen		
94034000	Wooden furniture of a kind used in the kitchen	10	B10
940350	Wooden furniture of a kind used in the bedroom		
94035010	Bed stead	10	B10
94035090	Other	10	B10
940360	Other wooden furniture		
94036000	Other wooden furniture	10	B10
940370	Furniture of plastics		
94037000	Furniture of plastics		X
	Furniture of other materials, including cane, osier, bamboo or similar materials:		
940381	Of bamboo or rattan		
94038100	Of bamboo or rattan	10	B10
940389	Other		
94038900	Other	10	B10
940390	Parts		
94039000	Parts	10	B10
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
940410	Mattress supports		
94041000	Mattress supports	10	B10
	Mattresses:		
940421	Of cellular rubber or plastics, whether or not covered		
94042110	Of rubber	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
94042190	Of plastic	10	B10
940429	Of other materials		
94042910	Spring interior	10	B10
94042990	Other	10	B10
940430	Sleeping bags		
94043010	Filled with feathers or down	10	B10
94043090	Other	10	B10
940490	Other		
	Quilts:		
94049011	Filled with feathers or down	10	B10
94049019	Other	10	B10
	Other:		
94049091	Filled with feathers or down	10	B10
94049099	Other	10	B10
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		
94051010	Hanging lamps, complete fittings	10	B10
94051020	Wall lamps	10	B10
94051090	Other	10	B10
940520	Electric table, desk, bedside or floor-standing lamps		
94052010	Table lamps, complete fittings	10	B10
94052090	Other	10	B10
940530	Lighting sets of a kind used for Christmas trees		
94053000	Lighting sets of a kind used for Christmas trees	10	B10
940540	Other electric lamps and lighting fittings		
94054010	Searchlights and spotlights	10	B10
94054090	Other	10	B10
940550	Non-electrical lamps and lighting fittings		
94055010	Hurricane lanterns	10	B10
94055020	Miner's safety lamps	10	B10
	Oil pressure lamps:		
94055031	Kerosene pressure lanterns	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
94055039	Other	10	B10
94055040	Solar lanterns or lamps	10	B10
	Other oil lamps:		
94055051	Metal	10	B10
94055059	Other	10	B10
940560	Illuminated signs, illuminated name-plates and the like		
94056010	Of plastic	10	B10
94056090	Of other materials	10	B10
	Parts:		
940591	Of glass		
94059100	Of glass	10	B10
940592	Of plastics		
94059200	Of plastics	10	B10
940599	Other		
94059900	Other	10	B10
9406	Prefabricated buildings.		
940600	Prefabricated buildings		
	Green houses:		
94060011	Green house - in ready to assemble sets	10	B10
94060019	Other	10	B10
	Other:		
94060091	Prefabricated housing material	10	B10
94060092	Prefabricated construction for cold storage	10	B10
94060093	Silos for storing ensilage	10	B10
94060099	Other	10	B10
9503	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds		
95030010	Of wood	10	B10
95030020	Of metal	10	B10
95030030	Of plastics	10	B10
95030090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9504	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.		
950410	Video games of a kind used with a television receiver		
95041000	Video games of a kind used with a television receiver	10	B10
950420	Articles and accessories for billiards of all kinds		
95042000	Articles and accessories for billiards of all kinds	10	B10
950430	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment		
95043010	Other games,operated by coins,bank notes,bank cards,tokens or by other means of payment,other than bowling alley equipment	10	B10
95043020	Carom Board,with or without coins and strikers	10	B10
95043090	Other	10	B10
950440	Playing cards		
95044000	Playing cards	10	B10
950490	Other		
95049010	Chess set, all types	10	B10
95049090	Other	10	B10
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
950510	Articles for Christmas festivities		
95051000	Articles for Christmas festivities	10	B10
950590	Other		
95059010	Magical equipments	10	B10
95059090	Other	10	B10
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
	Snow-skis and other snow-ski equipment:		
950611	Skis		
95061100	Skis	10	B10
950612	Ski-fastenings (ski-bindings)		
95061200	Ski-fastenings (ski-bindings)	10	B10
950619	Other		
95061900	Other	10	B10
	Water-skis, surf-boards, sailboards and other water-sport equipment:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
950621	Sailboards		
95062100	Sailboards	10	B10
950629	Other		
95062900	Other	10	B10
	Golf clubs and other golf equipment:		
950631	Clubs, complete		
95063100	Clubs, complete	10	B10
950632	Balls		
95063200	Balls	10	B10
950639	Other		
95063900	Other	10	B10
950640	Articles and equipment for table-tennis		
95064000	Articles and equipment for table-tennis	10	B10
	Tennis, badminton or similar rackets, whether or not strung:		
950651	Lawn-tennis rackets, whether or not strung		
95065100	Lawn-tennis rackets, whether or not strung	10	B10
950659	Other		
95065910	Squash or racketball badminton rackets, whether or not strung	10	B10
95065990	Other	10	B10
	Balls, other than golf balls and table-tennis balls:		
950661	Lawn-tennis balls		
95066100	Lawn-tennis balls	10	B10
950662	Inflatable		
95066210	Football	10	B10
95066220	Volley ball	10	B10
95066230	Basket ball	10	B10
95066290	Other	10	B10
950669	Other		
95066910	Hockey ball	10	B10
95066920	Cricket ball	10	B10
95066930	Golf ball	10	B10
95066940	Rugby ball	10	B10
95066990	Other	10	B10
950670	Ice skates and roller skates, including skating boots with skates attached		
95067000	Ice skates and roller skates, including skating boots with skates attached	10	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
950691	Articles and equipment for general physical exercise, gymnastics or athletics		
95069110	Boxing equipment	10	B10
95069190	Other	10	B10
950699	Other		
95069910	Badminton shuttle cocks	10	B10
95069920	Leg pads and bats for cricket	10	B10
95069930	Shoulder pads for football	10	B10
95069940	Hockey sticks and blades	10	B10
95069950	Polo sticks including blades, shafts and heads	10	B10
95069960	Sports net	10	B10
95069970	Tennis and badminton racket pressures	10	B10
95069980	Shin-guards and elbow or shoulders pads excluding those for football; waist,thigh and hip protective equipment	10	B10
95069990	Other	10	B10
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.		
950710	Fishing rods		
95071000	Fishing rods	10	B10
950720	Fish-hooks, whether or not snelled		
95072000	Fish-hooks, whether or not snelled	10	B10
950730	Fishing reels		
95073000	Fishing reels	10	B10
950790	Other		
95079010	Fish landing and butterfly nets	10	B10
95079090	Other	10	B10
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
950810	Travelling circuses and travelling menageries		
95081000	Travelling circuses and travelling menageries	10	B10
950890	Other		
95089000	Other	10	B10
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
960110	Worked ivory and articles of ivory		
96011000	Worked ivory and articles of ivory	10	B10
960190	Other		
96019010	Worked tortoise-shell and articles thereof	10	B10
96019020	Worked mother-of-pearl and articles thereof	10	B10
96019030	Worked bone (excluding whale bone) and articles thereof	10	B10
96019040	Worked horn, coral and other animal carving material and articles thereof	10	B10
96019090	Other	10	B10
9602	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		
960200	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin		
96020010	Worked vegetable carving material and articles thereof	10	B10
96020020	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	10	B10
96020030	Gelatin capsules, empty	10	B10
96020040	Other articles of unhardened gelatin	10	B10
96020090	Other	10	B10
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
960310	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles		
96031000	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
960321	Tooth brushes, including dental-plate brushes		
96032100	Tooth brushes, including dental-plate brushes	10	B10
960329	Other		
96032900	Other	10	B10
960330	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
96033010	Artist brushes	10	B10
96033020	Brushes for the application of cosmetics	10	B10
96033090	Other	10	B10
960340	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		
96034010	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	10	B10
96034020	Paint pads and rollers	10	B10
960350	Other brushes constituting parts of machines, appliances or vehicles		
96035000	Other brushes constituting parts of machines, appliances or vehicles	10	B10
960390	Other		
96039000	Other	10	B10
9604	Hand sieves and hand riddles.		
96040000	Hand sieves and hand riddles	10	B10
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning.		
960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
96050010	For personal toilet	10	B10
96050090	Other	10	B10
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
960610	Press-fasteners, snap-fasteners and press-studs and parts therefore		
96061010	Press-fasteners, snap-fasteners and press-studs	10	B10
96061020	Parts	10	B10
	Buttons:		
960621	Of plastics, not covered with textile material		
96062100	Of plastics, not covered with textile material	10	B10
960622	Of base metal, not covered with textile material		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
96062200	Of base metals, not covered with textile material	10	B10
960629	Other		
96062910	Button of coconut shell or wood	10	B10
96062990	Other	10	B10
960630	Button moulds and other parts of buttons; button blanks		
96063010	Button blanks	10	B10
96063090	Other	10	B10
9607	Slide fasteners and parts thereof.		
	Slide fasteners:		
960711	Fitted with chain scoops of base metal		
96071110	Zip fasteners	10	B10
96071190	Other	10	B10
960719	Other		
96071910	Zip fasteners	10	B10
96071990	Other	10	B10
960720	Parts		
96072000	Parts	10	B10
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
960810	Ball point pens		
96081010	With liquid ink(for rolling ball pen)	10	B10
96081090	Other	10	B10
960820	Felt tipped and other porous-tipped pens and markers		
96082000	Felt tipped and other porous-tipped pens and markers	10	B10
	Fountain pens, stylograph pens and other pens:		
960831	Indian ink drawing pens		
96083110	Stylograph pens	10	B10
96083190	Other	10	B10
960839	Other		
96083910	High value writing instruments including fountain pens and ball point pens (US \$ 100 and above c.i.f. per unit)	10	B10
96083920	With body or cap of precious metal or rolled precious metal	10	B10
	Other fountain pen:		
96083931	With body or cap of precious metal or rolled precious metal	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
96083939	Other	10	B10
	Other:		
96083991	With body or cap of precious metal or rolled precious metal	10	B10
96083999	Other	10	B10
960840	Propelling or sliding pencils		
96084000	Propelling or sliding pencils	10	B10
960850	Sets of articles from two or more of the foregoing subheadings		
96085000	Sets of articles from two or more of the foregoing sub-headings	10	B10
960860	Refills for ball point pens, comprising the ball point and ink-reservoir		
96086010	With liquid ink(For rolling ball-pen)	10	B10
96086090	Other	10	B10
	Other:		
960891	Pen nibs and nib points		
96089110	Nib points for pen	10	B10
96089120	Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers	10	B10
96089130	Other pen nibs	10	B10
	Other:		
96089191	Of metal	10	B10
96089199	Other	10	B10
960899	Other		
96089910	Pen holders, pencil holders and similar holders	10	B10
96089990	Other	10	B10
9609	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
960910	Pencils and crayons, with leads encased in a rigid sheath		
96091000	Pencils and crayons, with leads encased in a rigid sheath	10	B10
960920	Pencil leads, black or coloured		
96092000	Pencil leads, black or coloured	10	B10
960990	Other		
96099010	Slate pencils	10	B10
96099020	Other pencils	10	B10
96099030	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	10	B10
96099090	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9610	Slates and boards, with writing or drawing surfaces, whether or not framed.		
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	10	B10
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		
96110000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	10	B10
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		
961210	Ribbons		
96121010	Computer printer ribbon	10	B10
96121020	Ribbon for typewriters, other than electronic and similar machines	10	B10
96121030	Ribbon for electronic typewriter	10	B10
96121090	Other	10	B10
961220	Ink-pads		
96122000	Ink-pads	10	B10
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
961310	Pocket lighters, gas fuelled, non-refillable		
96131000	Pocket lighters, gas fuelled, non-refillable	10	B10
961320	Pocket lighters, gas fuelled, refillable		
96132000	Pocket lighters, gas fuelled, refillable	10	B10
961380	Other lighters		
96138010	Electronic	10	B10
96138090	Other	10	B10
961390	Parts		
96139000	Parts	10	B10
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	10	B10
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		
	Combs, hair-slides and the like:		
961511	Of hard rubber or plastics		
96151100	Of hard rubber or plastics	10	B10
961519	Other		
96151900	Other	10	B10
961590	Other		
96159000	Other	10	B10
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
961610	Scent sprays and similar toilet sprays, and mounts and heads therefor		
96161010	Scent sprays and similar toilet sprays	10	B10
96161020	Mounts and heads	10	B10
961620	Powder-puffs and pads for the application of cosmetics or toilet preparations		
96162000	Powder-puffs and pads for the application of cosmetics or toilet preparations	10	B10
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		
961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		
	Vacuum flasks and other vacuum vessels, complete with case:		
96170011	Vacuum flasks having a capacity not exceeding 0.75 litre	10	B10
96170012	Vacuum flasks having a capacity exceeding 0.75 litre	10	B10
96170013	Casserol and any other vacuum containers	10	B10
96170019	Other	10	B10
96170090	Parts (other than glass inners)	10	B10
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.		
970110	Paintings, drawings and pastels		
97011010	Madhubani paintings (on textiles)	10	B10
97011020	Kalamkari paintings (on textiles)	10	B10
97011030	Rajasthani paintings (on textiles)	10	B10
97011090	Other	10	B10
970190	Other		
97019091	Domestic articles of wood (hand decorated)	10	B10
97019092	Restaurant decoration of plastics	10	B10
97019099	Other	10	B10
9702	Original engravings, prints and lithographs.		
97020000	Original engravings, prints and lithographs	10	B10
9703	Original sculptures and statuary, in any material.		
970300	Original sculptures and statuary, in any material		
97030010	Original sculptures and statuary, in metal	10	B10
97030020	Original sculptures and statuary, in stone	10	B10
97030090	Original sculptures and statuary, in other materials	10	B10
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.		
970400	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07		
97040010	Used postal stamp		A
97040020	Used or unused first-day covers for philatelists		A
97040090	Other		A
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.		
970500	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		
97050010	Stuffed animals and birds (taxidermy)	10	B10
97050090	Other	10	B10
9706	Antiques of an age exceeding one hundred years.		
97060000	Antiques of an age exceeding one hundred years	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9801	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: 1) industrial plant, 2) irrigation project, 3) power project, 4) mining project. 5) project for the exploration for oil or other minerals, and 6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above.		
980100	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified: 1) industrial plant, 2) irrigation project, 3) power project, 4) mining project. 5) project for the exploration for oil or other minerals, and 6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding 10% value of the goods specified above provided that such spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above		
98010011	Machinery: For industrial plant project	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
98010012	For irrigation plant	7.5	B10
98010013	For power project	7.5	B10
98010014	For mining project	7.5	B10
98010015	Project for exploration of oil or other minerals	7.5	B10
98010019	For other projects	7.5	B10
98010020	Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit	7.5	B10
98010030	Spare parts and other raw materials (including semi-finished materials) or consumable stores for the maintenance of plant or project	7.5	B10

Part 3
Schedule of Japan

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 1	Live animals		
01.01	Live horses, asses, mules and hinnies.		
0101.10	- Pure-bred breeding animals:		
	Horses:		
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order		A
	Other:		
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
	Other		X
	Asses, mules and hinnies		A
0101.90	- Other:		
	Horses:		
	Certified as being those other than "light-breed horses" in accordance with the provisions of a Cabinet Order		A
	Other:		
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A
	Other		X
	Asses, mules and hinnies		A
01.02	Live bovine animals.		
0102.10	- Pure-bred breeding animals		A
0102.90	- Other:		
	Buffaloes		A
	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
01.03	Live swine.		
0103.10	- Pure-bred breeding animals		A
	- Other:		
0103.91	-- Weighing less than 50kg		X
0103.92	-- Weighing 50kg or more		X
01.04	Live sheep and goats.		A
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.		A
01.06	Other live animals.		A
Chapter 2	Meat and edible meat offal		
02.01	Meat of bovine animals, fresh or chilled.		X
02.02	Meat of bovine animals, frozen.		X
02.03	Meat of swine, fresh, chilled or frozen.		
	- Fresh or chilled:		
0203.11	-- Carcasses and half-carcasses:		
	Of wild boars		A
	Other		X
0203.12	-- Hams, shoulders and cuts thereof, with bone in:		
	Of wild boars		A
	Other		X
0203.19	-- Other:		
	Of wild boars		A
	Other		X
	- Frozen:		
0203.21	-- Carcasses and half-carcasses:		
	Of wild boars		A
	Other		X
0203.22	-- Hams, shoulders and cuts thereof, with bone in:		
	Of wild boars		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		X
0203.29	-- Other:		
	Of wild boars		A
	Other		X
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		
0206.10	- Of bovine animals, fresh or chilled		X
	- Of bovine animals, frozen:		
0206.21	-- Tongues		X
0206.22	-- Livers		X
0206.29	-- Other		X
0206.30	- Of swine, fresh or chilled:		
	Of wild boars		A
	Other		X
	- Of swine, frozen:		
0206.41	-- Livers:		
	Of wild boars		A
	Other		X
0206.49	-- Other:		
	Of wild boars		A
	Other		X
0206.80	- Other, fresh or chilled		A
0206.90	- Other, frozen		A
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11	-- Not cut in pieces, fresh or chilled		X
0207.12	-- Not cut in pieces, frozen		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0207.13	-- Cuts and offal, fresh or chilled		X
0207.14	-- Cuts and offal, frozen:		
	Livers		A
	Other		X
	- Of turkeys:		
0207.24	-- Not cut in pieces, fresh or chilled		A
0207.25	-- Not cut in pieces, frozen		A
0207.26	-- Cuts and offal, fresh or chilled		A
0207.27	-- Cuts and offal, frozen		A
	- Of ducks, geese or guinea fowls:		
0207.32	-- Not cut in pieces, fresh or chilled:		
	Of ducks	9.6%	B10
	Other		A
0207.33	-- Not cut in pieces, frozen		A
0207.34	-- Fatty livers, fresh or chilled		A
0207.35	-- Other, fresh or chilled:		
	Of ducks	9.6%	B10
	Other		A
0207.36	-- Other, frozen		A
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
	- Meat of swine:		
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X
0210.12	-- Bellies (streaky) and cuts thereof		X
0210.19	-- Other		X
0210.20	- Meat of bovine animals		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0210.91	- Other, including edible flours and meals of meat or meat offal: -- Of primates	4.2%	A
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		B10
0210.93	-- Of reptiles (including snakes and turtles)		A
0210.99	-- Other		X
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates		
03.01	Live fish.		
0301.10	- Ornamental fish: Carp and gold-fish Other	3.5%	B7 A
	- Other live fish:		
0301.91	-- 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>): Fry for fish culture Other	3.5%	A B10
0301.92	-- Eels (<i>Anguilla spp.</i>): Fry for fish culture Other		A X
0301.93	-- Carp: Fry for fish culture Other	3.5%	A B10
0301.94	-- Bluefin tunas (<i>Thunnus thynnus</i>): Fry for fish culture Other		A X
0301.95	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>): Fry for fish culture Other		A X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0301.99	-- Other: Fry for fish culture Other		A X
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04. - Salmonidae, excluding livers and roes:		
0302.11	-- 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>)		X
0302.12	-- 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>)		X
0302.19	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		X
0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5%	B10
0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	B10
0302.23	-- Sole (<i>Solea spp.</i>)	3.5%	B10
0302.29	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	3.5%	B10
0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X
0302.33	-- Skipjack or stripe-bellied bonito		X
0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)		X
0302.35	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X
0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
0302.39	-- Other		X
0302.40	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0302.50	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes		X
	- Other fish, excluding livers and roes:		
0302.61	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Of <i>Sardinops spp.</i>		X
	Other	3.5%	B10
0302.62	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B10
0302.63	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B10
0302.64	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
0302.65	-- Dogfish and other sharks	2.5%	B10
0302.66	-- Eels (<i>Anguilla spp.</i>)	3.5%	B10
0302.67	-- Swordfish (<i>Xiphias gladius</i>)		X
0302.68	-- Toothfish (<i>Dissostichus spp.</i>)		X
0302.69	-- Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B7
	Other:		
	Fugu	3.5%	B10
	Other		X
0302.70	- Livers and roes:		
	Hard roes of Nishin (<i>Clupea spp.</i>)	5.6%	B10
	Other		X
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- 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>), excluding livers and roes:		
0303.11	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		X
0303.19	-- Other		X
	- Other salmonidae, excluding livers and roes:		
0303.21	-- 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>)		X
0303.22	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		X
0303.29	-- Other		X
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
0303.31	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	3.5%	B10
0303.32	-- Plaice (<i>Pleuronectes platessa</i>)	3.5%	B10
0303.33	-- Sole (<i>Solea spp.</i>)	3.5%	B10
0303.39	-- Other	3.5%	B10
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
0303.41	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)		X
0303.42	-- Yellowfin tunas (<i>Thunnus albacares</i>)		X
0303.43	-- Skipjack or stripe-bellied bonito		X
0303.44	-- Bigeye tunas (<i>Thunnus obesus</i>)		X
0303.45	-- Bluefin tunas (<i>Thunnus thynnus</i>)		X
0303.46	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
0303.49	-- Other		X
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		
0303.51	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0303.52	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X
	- Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes:		
0303.61	-- Swordfish (<i>Xiphias gladius</i>)		X
0303.62	-- Toothfish (<i>Dissostichus spp.</i>)		X
	- Other fish, excluding livers and roes:		
0303.71	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):		
	Of <i>Sardinops spp.</i>		X
	Other	3.5%	B10
0303.72	-- Haddock (<i>Melanogrammus aeglefinus</i>)	3.5%	B10
0303.73	-- Coalfish (<i>Pollachius virens</i>)	3.5%	B10
0303.74	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		X
0303.75	-- Dogfish and other sharks	2.5%	B10
0303.76	-- Eels (<i>Anguilla spp.</i>)	3.5%	B10
0303.77	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	3.5%	B10
0303.78	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):		
	Of <i>Merluccius spp.</i>		X
	Of <i>Urophycis spp.</i>	3.5%	B10
0303.79	-- Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> and <i>Theragra spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams:		
	Sea breams	2%	B7
	Other	2%	B10
	Shishamo	2.8%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	Fugu, Menuke (<i>Sebastes spp.</i>), Sable fish, Alfonsino and Sweetfish	3.5%	B10
	Other		X
0303.80	- Livers and roes:		
	Hard roes of Nishin (<i>Clupea spp.</i>)	4%	B10
	Other		X
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
	- Fresh or chilled:		
0304.11	-- Swordfish (<i>Xiphias gladius</i>)		X
0304.12	-- Toothfish (<i>Dissostichus spp.</i>)		X
0304.19	-- Other:		
	Fillets		X
	Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B7
	Dogfish and other sharks	2.5%	B7
	Other:		
	Bluefin tunas (<i>Thunnus thynnus</i>) and Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
	Other	3.5%	B10
	- Frozen fillets:		
0304.21	-- Swordfish (<i>Xiphias gladius</i>)		X
0304.22	-- Toothfish (<i>Dissostichus spp.</i>)		X
0304.29	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Tunas (of the genus <i>Thunnus</i>), billfish and salmonidae		X
	Other	3.5%	B10
0304.91	- Other: -- Swordfish (<i>Xiphias gladius</i>)		X
0304.92	-- Toothfish (<i>Dissostichus spp.</i>)		X
0304.99	-- Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other:		
	Barracouta (<i>Sphyraenidae</i> and <i>Gempylidae</i>), king-clip and sea breams	2%	B7
	Dogfish and other sharks	2.5%	B7
	Shishamo	2.8%	B7
	Other:		
	Bluefin tunas (<i>Thunnus thynnus</i>), Itoyori (surimi) and Southern bluefin tunas (<i>Thunnus maccoyii</i>)		X
	Other	3.5%	B10
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:		
	Hard roes of Nishin (<i>Clupea spp.</i>) other than Nishin roes on the tangles	8.4%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Hard roes of Salmonidae and of Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>)		X
	Nishin roes on the tangles	10%	B10
	Other		A
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:		
	Salmonidae		X
	Other:		
	Nishin (<i>Clupea spp.</i>), Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>), Buri (<i>Seriola spp.</i>), Saba (<i>Scomber spp.</i>), Iwashi (<i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i>), Aji (<i>Trachurus spp.</i> and <i>Decapterus spp.</i>) and Samma (<i>Cololabis spp.</i>)		X
	Other	10.5%	B10
	- Smoked fish, including fillets:		
0305.41	-- 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>)		X
0305.42	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	B10
0305.49	-- Other	10%	B10
	- Dried fish, whether or not salted but not smoked:		
0305.51	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X
0305.59	-- Other		X
	- Fish, salted but not dried or smoked and fish in brine:		
0305.61	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		X
0305.62	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		X
0305.63	-- Anchovies (<i>Engraulis spp.</i>)		X
0305.69	-- Other		X
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
	- Frozen:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		A
0306.12	-- Lobsters (<i>Homarus spp.</i>)		A
0306.13	-- Shrimps and prawns		A
0306.14	-- Crabs:		
	Tanner crabs (<i>Chionoecetes spp.</i>)		X
	Other	4%	B10
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	Ebi		A
	Other	7%	B10
	- Not frozen:		
0306.21	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):		
	Live, fresh or chilled		A
	Other	4%	B10
0306.22	-- Lobsters (<i>Homarus spp.</i>):		
	Live, fresh or chilled		A
	Other	4%	B10
0306.23	-- Shrimps and prawns:		
	Live, fresh or chilled		A
	Other	4%	B10
0306.24	-- Crabs:		
	Live, fresh or chilled:		
	Tanner crabs (<i>Chionoecetes spp.</i>)		X
	Other	4%	B10
	Other	10%	B10
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	Live, fresh or chilled:		
	Ebi		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	7%	B10
	Other:		
	Ebi	4%	B10
	Other	10%	B10
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.		
0307.10	- Oysters		X
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21	-- Live, fresh or chilled		X
0307.29	-- Other		X
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31	-- Live, fresh or chilled	7%	B10
0307.39	-- Other:		
	Frozen	7%	B10
	Other	10%	B10
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):		
0307.41	-- Live, fresh or chilled		X
0307.49	-- Other		X
	- Octopus (<i>Octopus spp.</i>):		
0307.51	-- Live, fresh or chilled		X
0307.59	-- Other:		
	Frozen	5%	B7
	Other	10%	B7
0307.60	- Snails, other than sea snails:		
	Live, fresh, chilled or frozen	7%	B10
	Other	10%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0307.91	<p>- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</p> <p>-- Live, fresh or chilled:</p> <p>Live aquatic invertebrates other than crustaceans or molluscs</p> <p>Adductors of shellfish, cuttle fish and squid</p> <p>Other:</p> <p>Hard clam</p> <p>Other:</p> <p>Akagai ((bloody clam), live), sea urchins and abalone</p> <p>Jellyfish</p> <p>Other:</p> <p>Baby clam and fresh water clam</p> <p>Other:</p> <p>Molluscs</p> <p>Other</p>	7%	<p>A</p> <p>X</p> <p>X</p> <p>X</p> <p>B10</p> <p>X</p> <p>X</p> <p>B10</p>
0307.99	<p>-- Other:</p> <p>Frozen:</p> <p>Adductors of shellfish, cuttle fish and squid</p> <p>Sea urchins, jellyfish and sea cucumbers:</p> <p>Sea urchins</p> <p>Other</p> <p>Other:</p> <p>Hard clam</p> <p>Other</p> <p>Other:</p> <p>Adductors of shellfish, cuttle fish and squid</p> <p>Sea urchins, jellyfish and sea cucumbers:</p> <p>Sea urchins</p>	7%	<p>X</p> <p>X</p> <p>B10</p> <p>B10</p> <p>X</p> <p>X</p> <p>X</p>
		3.5%	

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	7%	B10
	Other:		
	Hard clam, salted or in brine	5.3%	B10
	Other:		
	Hard clam, dried	9%	B10
	Other		X
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.		X
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		X
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X
04.06	Cheese and curd.		X
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:		
	For hatching		A
	Other		X
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.		X
0409.00	Natural honey.		X
0410.00	Edible products of animal origin, not elsewhere specified or included.		A
Chapter 5	Products of animal origin, not elsewhere specified or included		A
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 7	Edible vegetables and certain roots and tubers		
07.01	Potatoes, fresh or chilled.		A
0702.00	Tomatoes, fresh or chilled.	3%	B10
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
0703.10	- Onions and shallots:		
	Onions:		
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.70 yen/kg and the value for customs duty per kilogram, whichever is the less	B15
	More than 73.70 yen/kg in value for customs duty		A
	Shallots		A
0703.20	- Garlic	3%	B7
0703.90	- Leeks and other alliaceous vegetables:		
	Welsh onions (<i>Allium fistulosum L.</i>)	3%	B10
	Other		A
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704.10	- Cauliflowers and headed broccoli		A
0704.20	- Brussels sprouts		A
0704.90	- Other:		
	Broccoli		A
	Other	3%	B10
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.		
	- Lettuce:		
0705.11	-- Cabbage lettuce (head lettuce)	3%	B10
0705.19	-- Other	3%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- Chicory:		
0705.21	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)		A
0705.29	-- Other		A
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
0706.10	- Carrots and turnips	3%	B7
0706.90	- Other:		
	Burdock		A
	Other	3%	B7
0707.00	Cucumbers and gherkins, fresh or chilled.	3%	B7
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A
07.09	Other vegetables, fresh or chilled.		
0709.20	- Asparagus		A
0709.30	- Aubergines (egg-plants)	3%	B10
0709.40	- Celery other than celeriac		A
	- Mushrooms and truffles:		
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A
0709.59	-- Other:		
	Shiitake mushrooms		X
	Other		A
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
	Sweet peppers (Large bell type)	3%	B10
	Other	3%	B7
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	3%	B7
0709.90	- Other:		
	Sweet corn	6%	B7
	Other		A
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0710.10	- Potatoes	8.5%	B10
	- Leguminous vegetables, shelled or unshelled:		
0710.21	-- Peas (<i>Pisum sativum</i>)	8.5%	B10
0710.22	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	8.5%	B10
0710.29	-- Other:		
	Green soya beans	6%	B10
	Other	8.5%	B10
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B10
0710.40	- Sweet corn	10.6%	B10
0710.80	- Other vegetables:		
	Burdock	12%	B10
	Other	6%	B10
0710.90	- Mixtures of vegetables:		
	Chiefly consisting of sweet corn	10.6%	B10
	Other	6%	B7
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0711.20	- Olives		A
0711.40	- Cucumbers and gherkins	9%	B7
	- Mushrooms and truffles:		
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10
0711.59	-- Other		A
0711.90	- Other vegetables; mixtures of vegetables:		
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken	6%	B10
	Other:		
	Burdock	12%	B10
	Other:		
	Capers	7.5%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	9%	B10
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712.20	- Onions	9%	B15
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:		
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	9%	B10
0712.32	-- Wood ears (<i>Auricularia spp.</i>)		A
0712.33	-- Jelly fungi (<i>Tremella spp.</i>)		A
0712.39	-- Other:		
	Shiitake mushrooms		X
	Other	9%	B10
0712.90	- Other vegetables; mixtures of vegetables:		
	Sweet corn:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other	9 yen/kg	B10
	Other:		
	Potatoes whether or not cut or sliced but not further prepared	10%	B10
	Other:		
	Bamboo shoots	7.5%	B10
	Other	9%	B10
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.		
0713.10	- Peas (<i>Pisum sativum</i>):		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		X
0713.20	- Chickpeas (garbanzos)		A
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A
0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		X
0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	3%	B10
	Other		X
0713.39	-- Other:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	Other		X
0713.40	- Lentils		A
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order	3%	B10
	Other		X
0713.90	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A
	Other		X
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
0714.10	- Manioc (cassava):		
	Frozen:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other	12%	B10
	Other:		
	Pellets of flour or meal:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
	Other:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other	9%	B10
0714.20	- Sweet potatoes:		
	Frozen	12%	B10
	Other	12.8%	B10
0714.90	- Other:		
	Frozen:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Taros	10%	B10
	Other	12%	B10
	Other	9%	B10
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons		
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
	- Almonds:		
0802.11	-- In shell		A
0802.12	-- Shelled		A
	- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21	-- In shell		A
0802.22	-- Shelled		A
	- Walnuts:		
0802.31	-- In shell	10%	B10
0802.32	-- Shelled	10%	B10
0802.40	- Chestnuts (<i>Castanea spp.</i>)	9.6%	B15
0802.50	- Pistachios		A
0802.60	- Macadamia nuts		A
0802.90	- Other:		
	Betel nuts and pecans		A
	Other	12%	B10
0803.00	Bananas, including plantains, fresh or dried:		
	Fresh		X
	Dried		A
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.		
0804.10	- Dates		A
0804.20	- Figs	3%	B10
0804.30	- Pineapples		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0804.40	- Avocados		A
0804.50	- Guavas, mangoes and mangosteens		A
08.05	Citrus fruit, fresh or dried.		
0805.10	- Oranges:		
	If imported during the period from June 1 to November 30	16%	B15
	If imported during the period from December 1 to May 31	32%	B15
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X
0805.40	- Grapefruit, including pomelos	10%	B10
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A
0805.90	- Other:		
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)		A
	Other		X
08.06	Grapes, fresh or dried.		
0806.10	- Fresh:		
	If imported during the period from March 1 to October 31	17%	B15
	If imported during the period from November 1 to the last day of February	7.8%	B10
0806.20	- Dried		A
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
	- Melons (including watermelons):		
0807.11	-- Watermelons	6%	B10
0807.19	-- Other	6%	B10
0807.20	- Papaws (papayas)		A
08.08	Apples, pears and quinces, fresh.		
0808.10	- Apples	17%	B15
0808.20	- Pears and quinces	4.8%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809.10	- Apricots	6%	B10
0809.20	- Cherries	8.5%	B10
0809.30	- Peaches, including nectarines	6%	B10
0809.40	- Plums and sloes	6%	B10
08.10	Other fruit, fresh.		
0810.10	- Strawberries	6%	B10
0810.20	- Raspberries, blackberries, mulberries and loganberries		A
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A
0810.50	- Kiwifruit	6.4%	B10
0810.60	- Durians		A
0810.90	- Other:		
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A
	Other:		
	Black, white or red currants and gooseberries		A
	Other	6%	B10
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
0811.10	- Strawberries:		
	Containing added sugar	9.6%	B10
	Other	12%	B10
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A
0811.90	- Other:		
	Containing added sugar:		
	Pineapples		X
	Berries		A
	Sour cherries	6.9%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Peaches and pears	7%	B10
	Other:		
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10
	Other	12%	B10
	Other:		
	Pineapples		X
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	3.6%	B10
	Berries		A
	Peaches and pears	7%	B10
	Other:		
	CamuCamu		A
	Other	12%	B10
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0812.10	- Cherries	17%	B15
0812.90	- Other:		
	Bananas and oranges		X
	Grapefruit, including pomelos	10%	B10
	Other:		
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A
	Chestnuts	9.6%	B15
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		X
08.13	Other Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	12%	B10
0813.10	- Apricots	9%	B10
0813.20	- Prunes		A
0813.30	- Apples	9%	B10
0813.40	- Other fruit: Berries, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A
	Other	9%	B10
0813.50	- Mixtures of nuts or dried fruits of this Chapter: Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts) or dried fruits of subheadings 0813.10 to 0813.40		A
	Other	6%	B10
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A
Chapter 9	Coffee, tea, maté and spices		
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	- Coffee, not roasted:		
0901.11	-- Not decaffeinated		A
0901.12	-- Decaffeinated		A
	- Coffee, roasted:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
0901.21	-- Not decaffeinated		X
0901.22	-- Decaffeinated		X
0901.90	- Other		A
09.02	Tea, whether or not flavoured.		
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	B15
0902.20	- Other green tea (not fermented):		
	Waste, unfit for beverage		A
	Other	17%	B15
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:		
	Black tea	12%	B15
	Other	17%	B15
0902.40	- Other black tea (fermented) and other partly fermented tea:		
	Waste, unfit for beverage		A
	Other:		
	Black tea	2.5%	B10
	Other		X
0903.00	Maté.	6%	B10
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A
0905.00	Vanilla.		A
09.06	Cinnamon and cinnamon-tree flowers.		A
0907.00	Cloves (whole fruit, cloves and stems).		A
09.08	Nutmeg, mace and cardamoms.		A
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0910.10	- Ginger:		
	Provisionally preserved in brine, in sulphur water or in other preservative solutions	9%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
0910.20	- Saffron		A
0910.30	- Turmeric (curcuma)		A
	- Other spices:		
0910.91	-- Mixtures referred to in Note 1 (b) to this Chapter		A
0910.99	-- Other:		
	Curry	3.6%	B10
	Other		A
Chapter 10	Cereals		
10.01	Wheat and meslin.		X
1002.00	Rye.		A
1003.00	Barley.		X
1004.00	Oats.		A
10.05	Maize (corn).		
1005.10	- Seed		A
1005.90	- Other:		
	Popcorn, corn which is explosive with heating under normal air pressure		A
	Other:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
10.06	Rice.		X
1007.00	Grain sorghum.		A
10.08	Buckwheat, millet and canary seed; other cereals.		
1008.10	- Buckwheat:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other	9%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1008.20	- Millet		A
1008.30	- Canary seed		A
1008.90	- Other cereals:		
	Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)		A
	Other:		
	Triticale		X
	Other		A
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten		
1101.00	Wheat or meslin flour.		X
11.02	Cereal flours other than of wheat or meslin.		
1102.10	- Rye flour	7.5%	B10
1102.20	- Maize (corn) flour		X
1102.90	- Other:		
	Barley flour, triticale flour and rice flour		X
	Other	21.3%	B10
11.03	Cereal groats, meal and pellets.		
	- Groats and meal:		
1103.11	-- Of wheat		X
1103.13	-- Of maize (corn)		X
1103.19	-- Of other cereals:		
	Of barley, triticale or rice		X
	Of oats	6%	B10
	Other	8.5%	B10
1103.20	- Pellets:		
	Of wheat, rice, barley or triticale		X
	Of oats	6%	B10
	Of maize (corn)	21.3%	B10
	Other	8.5%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
	- Rolled or flaked grains:		
1104.12	-- Of oats	6%	B10
1104.19	-- Of other cereals:		
	Of wheat, triticale, rice or barley		X
	Of maize (corn)	21.3%	B10
	Other	8.5%	B10
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	-- Of oats	6%	B10
1104.23	-- Of maize (corn):		
	Intended for use in the manufacture of cornflakes	16.2%	B10
	Other	18%	B10
1104.29	-- Of other cereals:		
	Of wheat, triticale, rice or barley		X
	Other	17%	B10
1104.30	- Germ of cereals, whole, rolled, flaked or ground		X
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B15
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106.10	- Of the dried leguminous vegetables of heading 07.13		X
1106.20	- Of sago or of roots or tubers of heading 07.14:		
	Of manioc:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
	Other	21.3%	B10
1106.30	- Of the products of Chapter 8:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Flour, meal and powder of bananas: For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		A
	Other	15%	B10
	Other	15%	B10
11.07	Malt, whether or not roasted.		X
11.08	Starches; inulin.		X
1109.00	Wheat gluten, whether or not dried.		X
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		
1201.00	Soya beans, whether or not broken.		A
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
1202.10	- In shell: For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A
	Other		X
1202.20	- Shelled, whether or not broken: For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.		A
	Other		X
1203.00	Copra.		A
1204.00	Linseed, whether or not broken.		A
12.05	Rape or colza seeds, whether or not broken.		A
1206.00	Sunflower seeds, whether or not broken.		A
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A
12.09	Seeds, fruit and spores, of a kind used for sowing.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212.20	- Seaweeds and other algae: Edible seaweeds and other algae, fresh, chilled, frozen or dried Other: <i>Gloiopeltis spp.</i> , <i>Porphyra spp.</i> , <i>Enteromorpha spp.</i> , <i>Monostroma spp.</i> , <i>Kjellmaniella spp.</i> or <i>Laminaria spp.</i> : Of <i>Gloiopeltis spp.</i> Other Other	3.5%	X A B10 A
1212.91	-- Sugar beet		A
1212.99	-- Other: Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered Other		X A
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A
12.14	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.		A
Chapter 13	Lac; gums, resins and other vegetable saps and extracts		
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1302.11	- Vegetable saps and extracts: -- Opium		A
1302.12	-- Of liquorice		A
1302.13	-- Of hops		A
1302.19	-- Other: Bases for beverage: Obtained from a single material of vegetable origin Other Other: Pyrethrum extract Other	10% 6%	B10 A
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A
1302.31	-- Agar-agar		X
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A
1302.39	-- Other		A
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included		
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
1401.10	- Bamboos		A
1401.20	- Rattans		A
1401.90	- Other: Rushes, Shichitoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>) Other	8.5%	B10 A
14.04	Vegetable products not elsewhere specified or included.		A
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03: Pig fat: Of an acid value exceeding 1.3 Other Other	6.4%	A X B10
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
1504.10	- Fish-liver oils and their fractions		X
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, whichever is the greater	B10
1504.30	- Fats and oils and their fractions, of marine mammals: Whale oil Other	3.5%	A B10
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B10
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		X
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		X
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- Sunflower-seed or safflower oil and fractions thereof:		
1512.11	-- Crude oil		X
1512.19	-- Other		X
	- Cotton-seed oil and its fractions:		
1512.21	-- Crude oil, whether or not gossypol has been removed:		
	Used for the manufacture of canned fish or shellfish for export		A
	Other		X
1512.29	-- Other:		
	Used for the manufacture of canned fish or shellfish for export		A
	Other		X
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		X
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
	- Linseed oil and its fractions:		
1515.11	-- Crude oil		X
1515.19	-- Other		X
	- Maize (corn) oil and its fractions:		
1515.21	-- Crude oil		X
1515.29	-- Other		X
1515.30	- Castor oil and its fractions		A
1515.50	- Sesame oil and its fractions		X
1515.90	- Other:		
	Oiticica oil, tung oil, camellia oil, urushi wax, Haze wax, jojoba oil and their fractions		A
	Other		X
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.		
1517.10	- Margarine, excluding liquid margarine		X
1517.90	- Other:		
	Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:		
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A
	Other	6.4%	B7
	Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared:		
	Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		A
	Other		X
	Oils of a kind used as mould release	2.9%	B10
	Other		X
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
1521.10	- Vegetable waxes		A
1521.90	- Other:		
	Beeswax	6.4%	B10
	Other		A
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X
16.02	Other prepared or preserved meat, meat offal or blood.		
1602.10	- Homogenised preparations		X
1602.20	- Of liver of any animal		X
	- Of poultry of heading 01.05:		
1602.31	-- Of turkeys:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other:		
	Containing meat or meat offal of bovine animals or swine		X
	Other		A
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other		X
1602.39	-- Other:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other:		
	Containing meat or meat offal of bovine animals or swine		X
	Other	6%	B7
	- Of swine:		
1602.41	-- Hams and cuts thereof		X
1602.42	-- Shoulders and cuts thereof		X
1602.49	-- Other, including mixtures:		
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A
	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1602.50	- Of bovine animals: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other		A X
1602.90	- Other, including preparations of blood of any animal: Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water Other		A X
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates: Extracts and juices of meat Other	6.4%	X B10
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. - Fish, whole or in pieces, but not minced:		
1604.11	-- Salmon		X
1604.12	-- Herrings		X
1604.13	-- Sardines, sardinella and brisling or sprats		X
1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)		X
1604.15	-- Mackerel		X
1604.16	-- Anchovies		X
1604.19	-- Other: Eel Other	7.2%	X B10
1604.20	- Other prepared or preserved fish: Hard roes: Of Nishin (<i>Clupea spp.</i>) or Tara (<i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i>) Other Other	6.4%	X B10 X
1604.30	- Caviar and caviar substitutes: Ikura		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
16.05	Other Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	4.8%	B10
1605.10	- Crab		X
1605.20	- Shrimps and prawns: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	3.2%	B10
	Other: Containing rice		X
	Other	5.3%	B10
1605.30	- Lobster: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	3.2%	B10
	Other	5%	B10
1605.40	- Other crustaceans: Ebi: Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	3.2%	B10
	Other	5%	B10
	Other	7.2%	B10
1605.90	- Other: Smoked: Cuttle fish, squid, scallops and adductors of shellfish		X
	Other	6.4%	B10
	Other: Cuttle fish, squid and jellyfish: Cuttle fish and squid		X
	Jellyfish	8%	B10
	Sea cucumbers and sea urchins		X
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Abalones and scallops		X
	Other molluscs:		
	In airtight containers		X
	Other	7.2%	B10
	Other	7.2%	B10
Chapter 17	Sugars and sugar confectionery		
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
	- Lactose and lactose syrup:		
1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		A
1702.19	-- Other		A
1702.20	- Maple sugar and maple syrup		X
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X
1702.50	- Chemically pure fructose		A
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	Sugar, sugar syrup, artificial honey and caramel		X
	Hi-test molasses:		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B10
	Other		X
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing added flavouring or colouring matter		X
	Other:		
	Containing added sugar		X
	Other:		
	Sorbose	12%	B10
	Other		X
17.03	Molasses resulting from the extraction or refining of sugar.		
1703.10	- Cane molasses:		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B10
	Other:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
1703.90	- Other:		
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B10
	Other:		
	For feeding purposes		A
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.		
	Other		X
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
1704.10	- Chewing gum, whether or not sugar-coated		X
1704.90	- Other:		
	Liquorice extract, not put up as confectionery		A
	Other		X
Chapter 18	Cocoa and cocoa preparations		
1801.00	Cocoa beans, whole or broken, raw or roasted.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A
18.03	Cocoa paste, whether or not defatted.		
1803.10	- Not defatted	3.5%	B10
1803.20	- Wholly or partly defatted	7%	B10
1804.00	Cocoa butter, fat and oil.		A
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.		X
18.06	Chocolate and other food preparations containing cocoa.		X
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products		
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		X
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		X
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B10
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.		X
19.05	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.		
1905.10	- Crispbread		X
1905.20	- Gingerbread and the like - Sweet biscuits; waffles and wafers:		X
1905.31	-- Sweet biscuits		X
1905.32	-- Waffles and wafers		X
1905.40	- Rusks, toasted bread and similar toasted products		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
1905.90	<p>- Other:</p> <p>Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit</p> <p>Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p> <p>Other:</p> <p>Containing added sugar:</p> <p>Crisp savoury food products, made from a dough based on potato powder</p> <p>Other</p> <p>Other:</p> <p>Crisp savoury food products, made from a dough based on potato powder</p> <p>Other</p>	<p>9%</p> <p>9%</p>	<p>X</p> <p>X</p> <p>B15</p> <p>X</p> <p>B15</p> <p>X</p>
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants		
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001.10	<p>- Cucumbers and gherkins:</p> <p>Containing added sugar</p> <p>Other</p>	<p>12%</p> <p>9%</p>	<p>B10</p> <p>B10</p>
2001.90	<p>- Other:</p> <p>Containing added sugar:</p> <p>Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens</p> <p>Sweet corn</p> <p>Young corncobs</p> <p>Other</p> <p>Other:</p>	<p>10.5%</p> <p>16.8%</p> <p>12%</p>	<p>A</p> <p>B10</p> <p>B10</p> <p>B10</p>

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diambo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A
	Sweet corn	7.5%	B10
	Young corncobs	9%	B10
	Other:		
	Ginger		X
	Other	9%	B10
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		X
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
2003.10	- Mushrooms of the genus <i>Agaricus</i> :		
	Containing added sugar		A
	Other:		
	In airtight containers not more than 10kg each including container:		
	French mushrooms	13.6%	B10
	Other		A
	Other		A
2003.20	- Truffles		A
2003.90	- Other		A
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
2004.10	- Potatoes:		
	Cooked, not otherwise prepared	8.5%	B15
	Other:		
	Mashed potatoes	13.6%	B10
	Other	9%	B15
2004.90	- Other vegetables and mixtures of vegetables:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing added sugar:		
	Sweet corn	10.5%	B10
	Other	23.8%	B10
	Other:		
	Asparagus and leguminous vegetables:		
	Asparagus	17%	B10
	Leguminous vegetables		X
	Bamboo shoots	13.6%	B10
	Sweet corn	7.5%	B10
	Young corncobs:		
	In airtight containers	9%	B10
	Other	15%	B10
	Other	9%	B10
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
2005.10	- Homogenised vegetables:		
	Containing added sugar	16.8%	B15
	Other	9.6%	B10
2005.20	- Potatoes:		
	Mashed potatoes and potato flakes	13.6%	B10
	Other:		
	In airtight containers not more than 10kg each including container	9.6%	B10
	Other	9%	B10
2005.40	- Peas (<i>Pisum sativum</i>):		
	Containing added sugar		X
	Other:		
	In airtight containers not more than 10kg each including container:		
	Unshelled	9.6%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	7.5%	B10
	Other:		
	Unshelled	9%	B10
	Other	6.8%	B10
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
2005.51	-- Beans, shelled:		
	Containing added sugar:		
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10
	Other		X
	Other		X
2005.59	-- Other:		
	Containing added sugar		X
	Other:		
	In airtight containers not more than 10kg each including container	9.6%	B10
	Other	9%	B10
2005.60	- Asparagus:		
	In airtight containers not more than 10kg each including container	16%	B10
	Other	12%	B10
2005.70	- Olives		A
2005.80	- Sweet corn (<i>Zea mays var. saccharata</i>):		
	Containing added sugar	14.9%	B10
	Other	10%	B10
	- Other vegetables and mixtures of vegetables:		
2005.91	-- Bamboo shoots:		
	Containing added sugar	13.4%	B10
	Other	13.6%	B10
2005.99	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing added sugar:		
	Leguminous vegetables (podded out):		
	In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10
	Other		X
	Other		X
	Other:		
	Young corncobs:		
	In airtight containers	9%	B10
	Other	15%	B10
	Leguminous vegetables (podded out)	17%	B10
	Sauerkraut	9.6%	B10
	Other:		
	In airtight containers not more than 10kg each including containers	9.6%	B10
	Other:		
	Garlic powder	8%	B10
	Other	9%	B10
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
	Marrons glacé	12.6%	B15
	Other	9%	B10
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
2007.10	- Homogenised preparations		X
	- Other:		
2007.91	-- Citrus fruit:		
	Jams, fruit jellies and marmalades:		
	Containing added sugar	16.8%	B10
	Other	12%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Fruit purée and fruit pastes:		
	Containing added sugar		X
	Other	21.3%	B10
2007.99	-- Other:		
	Jams and fruit jellies:		
	Containing added sugar	16.8%	B10
	Other	12%	B10
	Other:		
	Containing added sugar		X
	Other:		
	Fruit purée and fruit pastes	21.3%	B10
	Other	25%	B10
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	-- Ground-nuts:		
	Containing added sugar:		
	Peanut butter	12%	B10
	Other		X
	Other:		
	Peanut butter	10%	B10
	Other		X
2008.19	-- Other, including mixtures:		
	Containing added sugar:		
	In pulp form	10.5%	B10
	Other:		
	Cashew nuts and other roasted nuts	5.5%	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Chestnuts (in airtight containers not more than 10kg each including container), not roasted		X
	Other	16.8%	B10
	Other:		
	In pulp form		A
	Other:		
	Roasted almonds, macadamia nuts, roasted pecan and cashew nuts		A
	Coconuts, Brazil nuts, paradise nuts and hazel nuts	4%	B10
	Gingko nuts	12%	B10
	Other:		
	Roasted		A
	Other	12%	B10
2008.20	- Pineapples		X
2008.30	- Citrus fruit		X
2008.40	- Pears:		
	Containing added sugar:		
	In pulp form:		
	In airtight containers	15%	B10
	Other	21%	B15
	Other:		
	In airtight containers	10.8%	B10
	Other	15%	B10
	Other:		
	In pulp form:		
	In airtight containers	12%	B10
	Other	7.5%	B10
	Other:		
	In airtight containers	9%	B10
	Other	5.4%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2008.50	- Apricots:		
	Containing added sugar	15%	B10
	Other	6%	B10
2008.60	- Cherries:		
	Containing added sugar	15%	B10
	Other:		
	In pulp form	12%	B10
	Other	6%	B10
2008.70	- Peaches, including nectarines:		
	Containing added sugar:		
	In pulp form:		
	In airtight containers	21.3%	B15
	Other	29.8%	B15
	Other:		
	In airtight containers:		
	Not less than 2kg each including container	6.7%	B10
	Other	8%	B10
	Other	13.4%	B10
	Other:		
	In pulp form:		
	In airtight containers	8.5%	B10
	Other	10.7%	B10
	Other:		
	In airtight containers	6.7%	B10
	Other	9.6%	B10
2008.80	- Strawberries:		
	Containing added sugar:		
	In pulp form	21%	B10
	Other	11%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other:		
	In pulp form	15%	B10
	Other	12%	B10
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91	-- Palm hearts	7.5%	B10
2008.92	-- Mixtures:		
	Mixed fruit, fruit salad and fruit cocktail:		
	Containing added sugar	6%	B7
	Other		A
	Other		X
2008.99	-- Other:		
	Ume (fruit of Mume plum)	12%	B10
	Other:		
	Containing added sugar:		
	In pulp form:		
	Bananas and avocados	10.5%	B10
	Other	29.8%	B15
	Other:		
	Berries, prunes, bananas, avocados, mangoes, guavas and mangosteens	5.5%	B10
	Other:		
	Duriens, rambutan, passion-fruit, litchi and carambola (star-fruit)	7%	B10
	Other	16.8%	B15
	Other:		
	In pulp form:		
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	7.5%	B10
	Camucamu		A
	Other	21.3%	B15

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other: Prunes, bananas, avocados, mangoes, guavas and mangosteens		A
	Frozen taros	10%	B10
	Other: Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), camucamu and popcorn (corn which is explosive with heating under normal air pressure)		A
	Other	12%	B10
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	- Orange juice:		
2009.11	-- Frozen		X
2009.12	-- Not frozen, of a Brix value not exceeding 20		X
2009.19	-- Other		X
	- Grapefruit (including pomelo) juice:		
2009.21	-- Of a Brix value not exceeding 20:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10
	Other	29.8% or 23 yen/kg, whichever is the greater	B10
	Other:		
	Not more than 10% by weight of sucrose	19.1%	B10
	Other	25.5%	B10
2009.29	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	29.8% or 23 yen/kg, whichever is the greater	B10
	Other:		
	Not more than 10% by weight of sucrose	19.1%	B10
	Other	25.5%	B10
2009.31	- Juice of any other single citrus fruit:		
	-- Of a Brix value not exceeding 20:		
	Containing added sugar		X
	Other:		
	Not more than 10% by weight of sucrose:		
	Lemon juice	6%	B10
	Lime juice	12%	B10
	Other		X
	Other		X
2009.39	-- Other:		
	Containing added sugar		X
	Other:		
	Not more than 10% by weight of sucrose:		
	Lemon juice	6%	B10
	Lime juice	12%	B10
	Other		X
	Other		X
	- Pineapple juice:		
2009.41	-- Of a Brix value not exceeding 20		X
2009.49	-- Other		X
2009.50	- Tomato juice		X
	- Grape juice (including grape must):		
2009.61	-- Of a Brix value not exceeding 30:		
	Containing added sugar:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other	19.1%	B15
2009.69	-- Other:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other:		
	Not more than 10% by weight of sucrose	19.1%	B15
	Other	25.5%	B15
	- Apple juice:		
2009.71	-- Of a Brix value not exceeding 20		X
2009.79	-- Other		X
2009.80	- Juice of any other single fruit or vegetable:		
	Fruit juices:		
	Containing added sugar:		
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15
	Other	29.8% or 23 yen/kg, whichever is the greater	B15
	Other:		
	Not more than 10% by weight of sucrose:		
	Prune juice	14.4%	B10
	Other	19.1%	B15
	Other	25.5%	B15

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2009.90	Vegetable juices:		
	Containing added sugar	8.1%	B10
	Other:		
	In airtight containers	7.6%	B10
	Other	7.2%	B10
	- Mixtures of juices:		
	Mixtures of fruit juices		X
	Mixtures of vegetable juices:		
	Containing added sugar	8.1%	B10
	Other	5.4%	B10
Chapter 21	Miscellaneous edible preparations		
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11	-- Extracts, essences and concentrates:		
	Containing added sugar		X
	Other:		
	Instant coffee	8.8%	B10
	Other		A
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	Preparations with a basis of extracts, essences or concentrates:		
	Containing added sugar		X
	Other:		
	Instant coffee	8.8%	B10
	Other		A
	Preparations with a basis of coffee:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other:		
	Containing added sugar		X
	Other	15%	B10
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:		
	Instant tea		A
	Other	8%	B10
	Preparations with a basis of tea or maté:		
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other:		
	Containing added sugar		X
	Other	15%	B10
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
2102.10	- Active yeasts	10%	B10
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A
2102.30	- Prepared baking powders		A
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.10	- Soya sauce	6%	B10
2103.20	- Tomato ketchup and other tomato sauces		X
2103.30	- Mustard flour and meal and prepared mustard:		
	Put up in containers for retail sale	9%	B10
	Other	7.5%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2103.90	- Other: Sauces: Mayonnaise, French dressings and salad dressings Other Other: Instant curry and other curry preparations Other: Consisting chiefly of sodiumglutamate Other	6% 3.6% 4.8% 10.5%	X B7 B10 B10 B10
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.10	- Soups and broths and preparations therefor: Of vegetable, in airtight containers Other	7% 8.4%	B10 B10
2104.20	- Homogenised composite food preparations	6%	B10
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		X
21.06	Food preparations not elsewhere specified or included.		
2106.10	- Protein concentrates and textured protein substances: Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates containing not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container Other: Containing added sugar Other: Vegetable protein Other	10.6% 15%	X X B10 B10
2106.90	- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X
	Other: Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley		X
	Other: Sugar syrup, containing added flavouring or colouring matter, chewing gum and Konnyaku		X
	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:		
	Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15
	Other		A
	Other: Containing added sugar:		
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:		
	Those the largest single ingredient of which is sugar by weight		X
	Other	20%	B10
	Food supplement with a basis of vitamins	12.5%	B10
	Other		X
	Other: Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X
	Bases for beverage, non-alcoholic:		
	Containing <i>Panax ginseng</i> or its extract	12%	B10
	Other	10%	B10
	Other: Of products specified in heading 04.10	9%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other: Food supplement with a basis of vitamins or of hydrolysed vegetable protein Other: Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order Other	12.5%	B10 A X
Chapter 22	Beverages, spirits and vinegar		
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	Containing added sugar	13.4%	B10
	Other	9.6%	B10
2202.90	- Other:		
	Containing added sugar	13.4%	B10
	Other	9.6%	B10
2203.00	Beer made from malt.		A
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		
2204.10	- Sparkling wine		X
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	-- In containers holding 2l or less		X
2204.29	-- Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2204.30	- Other grape must: Of an alcoholic strength by volume of less than 1% vol Other		X A
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		X
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included: Of an alcoholic strength by volume of less than 1% vol Other: Sake (Seishu and Dakushu) Other: Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02 Other: Sparkling beverages made, in part, from malt Other		X X X A X
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher: Of an alcoholic strength by volume of 90% vol or higher: Intended for provision in manufacturing industrial alcohol, ethyl acetate or ethylamine Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still Other Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still Other		A A X A X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength		X
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
2208.20	- Spirits obtained by distilling grape wine or grape marc		A
2208.30	- Whiskies		A
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products		A
2208.50	- Gin and Geneva		A
2208.60	- Vodka		A
2208.70	- Liqueurs and cordials		A
2208.90	- Other: Ethyl alcohol and distilled alcoholic beverages: Fruit brandy Other: Ethyl alcohol: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still Other Other: Intended for use in distilling alcohol for making alcoholic beverages through the continuous still Other Other spirituous beverages: Imitation sake and white sake Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol Other		A A X A X A B15 A
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 23	Residues and waste from the food industries; prepared animal fodder		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.		A
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A
2307.00	Wine lees; argol.		A
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A
23.09	Preparations of a kind used in animal feeding.		
2309.10	- Dog or cat food, put up for retail sale:		
	Containing not less than 10% of lactose by weight	Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10
	Other:		
	In airtight containers not more than 10kg each including container		A
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2309.90	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A
	Other:		
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A
	Other	18 yen/kg	B10
	- Other:		
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A
	Other:		
	Containing not less than 10% of lactose by weight:		
	Intended for feeding calves suitable for white veal		A
	Other	Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B10
Other:			
Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles		A	
Other:			
In airtight containers not more than 10kg each including container		A	
Other:			

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	<p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p> <p>Other:</p> <p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>A</p> <p>X</p> <p>X</p>
Chapter 24	Tobacco and manufactured tobacco substitutes		
24.01	Unmanufactured tobacco; tobacco refuse.		A
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.		
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other:		X
2403.91	-- "Homogenised" or "reconstituted" tobacco		A
2403.99	-- Other: Tobacco extracts and essences Other		A X
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement		
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution		X
	Other		A
2502.00	Unroasted iron pyrites.		A
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A
25.04	Natural graphite.		A
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		A
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A
2509.00	Chalk.		A
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A
25.11	Natural barium sulphate (barytes); natural barium carbonate (withierite), whether or not calcined, other than barium oxide of heading 28.16.		A
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		A
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A
25.24	Asbestos.		A
25.25	Mica, including splittings; mica waste.		A
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.		A
25.29	Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		A
25.30	Mineral substances not elsewhere specified or included.		A
Chapter 26	Ores, slag and ash		A
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation	3.9%	B10
	Other: Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,179 yen/kl	B10
	Kerosenes: Mixed alkylenes with a very low degree of polymerisation	2.5%	B10
	Other: Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	Other: Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	464 yen/kl	B10
	Gas oils: Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,024 yen/kl	B10
	Other		A
2710.19	-- Other: Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of products other than petroleum oils and oils obtained from bituminous minerals:		
	Kerosenes: Mixed alkylenes with a very low degree of polymerisation	2.5%	B10
	Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A
	Other:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	464 yen/kl	B10
	Gas oils:		
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A
	Other	1,024 yen/kl	B10
	Heavy fuel oils and raw oils:		
	Of a specific gravity not more than 0.9037 at 15°C:		
	Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority		A
	Other:		
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15°C and a flash point not exceeding 130°C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A
	Containing by weight 0.3% or less of sulphur	1,613 yen/kl	B10
	Other	1,999 yen/kl	B10
	Of a specific gravity more than 0.9037 at 15°C:		
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A
	Other:		
	Containing by weight 0.3% or less of sulphur	1,400 yen/kl	B10
	Other	1,847 yen/kl	B10
	Lubricating oils, including liquid paraffin:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of a specific gravity not more than 0.8494 at 15°C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15°C	3.9%	B10
	Other	7.9%	B10
	Other	3.9%	B10
	Other		A
	- Waste oils:		
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A
2710.99	-- Other		A
27.11	Petroleum gases and other gaseous hydrocarbons.		A
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		A
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A
Chapter 29	Organic chemicals		
29.01	Acyclic hydrocarbons.		A
29.02	Cyclic hydrocarbons.		A
29.03	Halogenated derivatives of hydrocarbons.		A
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Saturated monohydric alcohols:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2905.11	-- Methanol (methyl alcohol)		A
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A
2905.13	-- Butan-1-ol (<i>n</i> -butyl alcohol)		A
2905.14	-- Other butanols		A
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A
2905.19	-- Other		A
	- Unsaturated monohydric alcohols:		
2905.22	-- Acyclic terpene alcohols		A
2905.29	-- Other		A
	- Diols:		
2905.31	-- Ethylene glycol (ethanediol)		A
2905.32	-- Propylene glycol (propane-1,2-diol)		A
2905.39	-- Other		A
	- Other polyhydric alcohols:		
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		A
2905.42	-- Pentaerythritol		A
2905.43	-- Mannitol		A
2905.44	-- D-glucitol (sorbitol)		X
2905.45	-- Glycerol		A
2905.49	-- Other		A
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51	-- Ethchlorvynol (INN)		A
2905.59	-- Other		A
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Cyclanic, cyclenic or cycloterpenic:		
2906.11	-- Menthol	4.4%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A
2906.13	-- Sterols and inositols		A
2906.19	-- Other		A
	- Aromatic:		
2906.21	-- Benzyl alcohol		A
2906.29	-- Other		A
29.07	Phenols; phenol-alcohols.		A
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11	-- Lactic acid, its salts and esters		A
2918.12	-- Tartaric acid		A
2918.13	-- Salts and esters of tartaric acid		A
2918.14	-- Citric acid		X
2918.15	-- Salts and esters of citric acid:		
	Calcium citrate		X
	Other		A
2918.16	-- Gluconic acid, its salts and esters		A
2918.18	-- Chlorobenzilate (ISO)		A
2918.19	-- Other		A
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21	-- Salicylic acid and its salts		A
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A
2918.23	-- Other esters of salicylic acid and their salts		A
2918.29	-- Other		A
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A
	- Other:		
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters		A
2918.99	-- Other		A
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A
29.21	Amine-function compounds.		A
29.22	Oxygen-function amino-compounds.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11	-- Monoethanolamine and its salts		A
2922.12	-- Diethanolamine and its salts		A
2922.13	-- Triethanolamine and its salts		A
2922.14	-- Dextropropoxyphene (INN) and its salts		A
2922.19	-- Other		A
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A
2922.29	-- Other		A
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A
2922.39	-- Other		A
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41	-- Lysine and its esters; salts thereof		A
2922.42	-- Glutamic acid and its salts: Sodium glutamates	5.2%	B7
	Other		A
2922.43	-- Anthranilic acid and its salts		A
2922.44	-- Tilidine (INN) and its salts		A
2922.49	-- Other		A
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A
29.26	Nitrile-function compounds.		A
2927.00	Diazo-, azo- or azoxy-compounds.		A
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A
29.29	Compounds with other nitrogen function.		A
29.30	Organo-sulphur compounds.		A
2931.00	Other organo-inorganic compounds.		A
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A
2935.00	Sulphonamides.		A
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		A
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		A
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A
29.41	Antibiotics.		A
2942.00	Other organic compounds.		A
Chapter 30	Pharmaceutical products		A
Chapter 31	Fertilisers		A
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations		
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
	- Essential oils of citrus fruit:		
3301.12	-- Of orange		A
3301.13	-- Of lemon		A
3301.19	-- Other		A
	- Essential oils other than those of citrus fruit:		
3301.24	-- Of peppermint (<i>Mentha piperita</i>)		A
3301.25	-- Of other mints:		
	Peppermint oils obtained from <i>Mentha arvensis</i> :		
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A
	Other	5.4%	B10
	Other		A
3301.29	-- Other		A
3301.30	- Resinoids		A
3301.90	- Other		A
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A
3303.00	Perfumes and toilet waters.		A
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A
33.05	Preparations for use on the hair.		A
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes		
35.01	Casein, caseinates and other casein derivatives; casein glues.		A
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
	- Egg albumin:		
3502.11	-- Dried		X
3502.19	-- Other	4.8%	B10
3502.20	- Milk albumin, including concentrates of two or more whey proteins		A
3502.90	- Other		A
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:		
	Gelatin for photographic use, gelatin derivatives, fish glues and isinglass		A
	Other		X
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		X
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.		A
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A
Chapter 37	Photographic or cinematographic goods		A
Chapter 38	Miscellaneous chemical products		A
Chapter 39	Plastics and articles thereof		
39.01	Polymers of ethylene, in primary forms.		
3901.10	- Polyethylene having a specific gravity of less than 0.94: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	1.3% or 4.48 yen/kg, whichever is the less	B10 A
3901.20	- Polyethylene having a specific gravity of 0.94 or more: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	1.3% or 4.48 yen/kg, whichever is the less	B10 A
3901.30	- Ethylene-vinyl acetate copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.56%	B10 A
3901.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.56%	B10 A
39.02	Polymers of propylene or of other olefins, in primary forms.		
3902.10	- Polypropylene: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	1.3% or 5.12 yen/kg, whichever is the less	B10 A
3902.20	- Polyisobutylene:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3902.30	In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10
	Other		A
3902.90	- Propylene copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10
	Other		A
39.03	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B10
	Other		A
	Polymers of styrene, in primary forms.		
3903.11	- Polystyrene: -- Expansible: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.78%	B10
	Other		A
3903.19	-- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.3%	B10
	Other		A
3903.20	- Styrene-acrylonitrile (SAN) copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B10
	Other		A
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.62%	B10
	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3903.90	- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.62%	B10 A
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
3904.10	- Poly (vinyl chloride), not mixed with any other substances: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.78%	B7 A
	- Other poly (vinyl chloride):		
3904.21	-- Non-plasticised: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.78%	B7 A
3904.22	-- Plasticised: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.78%	B7 A
3904.30	- Vinyl chloride-vinyl acetate copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.62%	B7 A
3904.40	- Other vinyl chloride copolymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms Other	0.56%	B7 A
3904.50	- Vinylidene chloride polymers: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B7

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
3904.61	- Fluoro-polymers: -- Polytetrafluoroethylene: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.12%	B7
3904.69	Other -- Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	1.12%	B7
3904.90	Other - Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B7
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A
39.06	Acrylic polymers in primary forms.		A
3906.10	- Poly (methyl methacrylate): In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.68%	B7
3906.90	Other - Other: In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	0.56%	B7
39.07	Other Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A
39.08	Polyamides in primary forms.		A
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A
3910.00	Silicones in primary forms.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A
39.15	Waste, parings and scrap, of plastics.		A
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A
39.21	Other plates, sheets, film, foil and strip, of plastics.		A
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		A
39.25	Builders' ware of plastics, not elsewhere specified or included.		A
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
3926.10	- Office or school supplies		A
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
3926.30	- Fittings for furniture, coachwork or the like		A
3926.40	- Statuettes and other ornamental articles		A
3926.90	- Other: Chassis spring and leaves thereof, for motor vehicles		A
	Other: Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics	0.78%	B7
	Other		A
Chapter 40	Rubber and articles thereof		A
Chapter 41	Raw hides and skins (other than furskins) and leather		
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A
	Other	12%	B10
4101.50	- Whole hides and skins, of a weight exceeding 16kg: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A
	Other	12%	B10
4101.90	- Other, including butts, bends and bellies: Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process		A
	Other	12%	B10
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.		
4103.20	- Of reptiles		A
4103.30	- Of swine:		
	Of which have not yet undergone any tanning process		A
	Other	1.2%	B10
4103.90	- Other		A
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		
	- In the wet state (including wet-blue):		
4104.11	-- Full grains, unsplit; grain splits:		
	Chrome tanned hides and skins		A
	Other	12%	B10
4104.19	-- Other:		
	Chrome tanned hides and skins		A
	Other	12%	B10
	- In the dry state (crust):		
4104.41	-- Full grains, unsplit; grain splits:		
	Tanned (including retanned) but not further prepared:		
	Chrome tanned hides and skins		A
	Other	12%	B10
	Other:		
	Dyed or coloured:		
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6m ² , hides and skins of buffalo and roller leather	13.3%	B10
	Other	16%	B10
	Other	12%	B10
4104.49	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Tanned (including retanned) but not further prepared:		
	Chrome tanned hides and skins		A
	Other	12%	B10
	Other:		
	Dyed or coloured	16%	B10
	Other	12%	B10
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.		
4105.10	- In the wet state (including wet-blue)		A
4105.30	- In the dry state (crust):		
	Dyed or coloured	16%	B10
	Other		A
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		
	- Of goats or kids:		
4106.21	-- In the wet state (including wet-blue)		A
4106.22	-- In the dry state (crust):		
	Dyed or coloured	16%	B10
	Other		A
	- Of swine:		
4106.31	-- In the wet state (including wet-blue)	1.2%	B10
4106.32	-- In the dry state (crust):		
	Dyed or coloured	1.6%	B10
	Other	1.2%	B10
4106.40	- Of reptiles:		
	Vegetable pre-tanned		A
	Other:		
	Dyed or coloured:		
	Of alligators, crocodiles or lizards	2%	B10
	Other	1.2%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
	- Other:		
4106.91	-- In the wet state (including wet-blue)		A
4106.92	-- In the dry state (crust):		
	Dyed or coloured	1.2%	B10
	Other		A
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
	- Whole hides and skins:		
4107.11	-- Full grains, unsplit:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed:		
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m ² , buffalo leather and roller leather	13.3%	B10
	Other	16%	B10
	Other	12%	B10
4107.12	-- Grain splits:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed:		
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m ² , buffalo leather and roller leather	13.3%	B10
	Other	16%	B10
	Other	12%	B10
4107.19	-- Other:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	16%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other	12%	B10
	- Other, including sides:		
4107.91	-- Full grains, unsplit:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed:		
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10
	Other	16%	B10
	Other	12%	B10
4107.92	-- Grain splits:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed:		
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10
	Other	16%	B10
	Other	12%	B10
4107.99	-- Other:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	16%	B10
	Other	12%	B10
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	16%	B10
	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
4113.10	- Of goats or kids:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	16%	B10
	Other		A
4113.20	- Of swine:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	1.6%	B10
	Other	1.2%	B10
4113.30	- Of reptiles:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed:		
	Of alligators, crocodiles or lizards	2%	B10
	Other	1.2%	B10
	Other		A
4113.90	- Other:		
	Parchment-dressed	1.2%	B10
	Other:		
	Dyed, coloured, stamped or embossed	1.2%	B10
	Other		A
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	1.2%	B10
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.6%	B10
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)		
4201.00	Saddlery and harness for any animal(including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	1.06%	B10
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	-- With outer surface of leather, of composition leather or of patent leather:		
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10
	Other	8%	B10
4202.12	-- With outer surface of plastics or of textile materials:		
	Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10
	Other:		
	With outer surface of plastic sheeting or of textile materials	6.4%	B10
	Other	3.68%	B10
4202.19	-- Other	0.82%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4202.21	<p>- Handbags, whether or not with shoulder strap, including those without handle:</p> <p>-- With outer surface of leather, of composition leather or of patent leather:</p> <p>Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:</p> <p>Of leather or of patent leather</p> <p>Other</p> <p>Other:</p> <p>Of leather or of patent leather</p> <p>Other</p>	<p>11.2%</p> <p>12.8%</p> <p>6.4%</p> <p>8%</p>	<p>B10</p> <p>B10</p> <p>B10</p> <p>B10</p>
4202.22	<p>-- With outer surface of plastic sheeting or of textile materials:</p> <p>Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty</p> <p>Other</p>	<p>12.8%</p> <p>6.4%</p>	<p>B10</p> <p>B10</p>
4202.29	<p>-- Other</p> <p>- Articles of a kind normally carried in the pocket or in the handbag:</p>	<p>6.4%</p>	<p>B10</p>
4202.31	<p>-- With outer surface of leather, of composition leather or of patent leather:</p> <p>Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty</p> <p>Other</p>	<p>12.8%</p> <p>8%</p>	<p>B10</p> <p>B10</p>
4202.32	<p>-- With outer surface of plastic sheeting or of textile materials:</p>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B10
	Other	6.4%	B10
4202.39	-- Other	0.82%	B10
	- Other:		
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B10
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B10
4202.99	-- Other:		
	Of wood	0.54%	B10
	Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	0.68%	B10
	Other	0.92%	B10
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.		
4203.10	- Articles of apparel:		
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other	10%	B10
	- Gloves, mittens and mitts:		
4203.21	-- Specially designed for use in sports:		
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other		X
4203.29	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:		
	Of leather	14%	B10
	Of composition leather	16%	B10
	Other		X
4203.30	- Belts and bandoliers:		
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other		X
4203.40	- Other clothing accessories:		
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other	10%	B10
4205.00	Other articles of leather or of composition leather:		
	Of a kind used in machinery or mechanical appliances or for other technical uses:		
	Belts and beltings, combing leathers and intergill-leathers	3.6%	B10
	Other	0.66%	B10
	Other	6%	B10
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.66%	B10
Chapter 43	Furskins and artificial fur; manufactures thereof		
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		A
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		X
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4304.00	Artificial fur and articles thereof.		A
Chapter 44	Wood and articles of wood; wood charcoal		
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A
44.04	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.		A
4405.00	Wood wool; wood flour.		A
44.06	Railway or tramway sleepers (cross-ties) of wood.		A
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		A
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.		
4408.10	- Coniferous - Of tropical wood specified in Subheading Note 1 to this Chapter:		A
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau: Obtained by slicing laminated wood Other: Sheets for plywood Other	3.6% 3%	B10 B10 A
4408.39	-- Other: Of Padauk (Kwarin) Of jelutong, not more than 20 cm in length and not more than 8 cm		A A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Of teak:		
	Obtained by slicing laminated wood	3.6%	B10
	Other		A
	Other:		
	Obtained by slicing laminated wood	3.6%	B10
	Other:		
	Sheets for plywood	3%	B10
	Other		A
4408.90	- Other:		
	Of Tsuge or boxwood, Tagayasan (<i>Cassia siamea</i>), red sandal wood, rosewood or ebony wood:		
	Obtained by slicing laminated wood	3.6%	B10
	Other		A
	Other:		
	Obtained by slicing laminated wood	3.6%	B10
	Other:		
	Sheets for plywood	3%	B10
	Other		A
44.09	Wood (including 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.		
4409.10	- Coniferous		A
	- Non-coniferous:		
4409.21	-- Of bamboo:		
	Drawn wood	4.5%	B10
	Other		A
4409.29	-- Other		A
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4410.11	- Of wood: -- Particle board: In sheets or in boards Other	3.6% 3%	B10 B10
4410.12	-- Oriented strand board (OSB): In sheets or in boards Other	3.6% 3%	B10 B10
4410.19	-- Other: In sheets or in boards Other	3.6% 3%	B10 B10
4410.90	- Other: In sheets or in boards Other	4.74% 3.96%	B10 B10
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	1.56%	B10
44.12	Plywood, veneered panels and similar laminated wood.		
4412.10	- Of bamboo: Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness Other	3.6%	X B10
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		X
4412.32	-- Other, with at least one outer ply of non-coniferous wood		X
4412.39	-- Other		X
	- Other:		
4412.94	-- Blockboard, laminboard and battenboard: Laminated lumber Other	3.6%	B10 X
4412.99	-- Other:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Laminated lumber:		
	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	3.6%	B10
	Other		X
	Other		X
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		A
4419.00	Tableware and kitchenware, of wood.		A
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
4420.10	- Statuettes and other ornaments, of wood		A
4420.90	- Other:		
	Wood marquetry or inlaid wood	6%	B10
	Other		A
44.21	Other articles of wood.		
4421.10	- Clothes hangers		A
4421.90	- Other:		
	Kushi of bamboo	6%	B10
	Other		A
Chapter 45	Cork and articles of cork		A
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
	- Mats, matting and screens of vegetable materials:		
4601.21	-- Of bamboo		A
4601.22	-- Of rattan		A
4601.29	-- Other:		
	Of <i>Igusa (Juncus effusus)</i> or of <i>Shichitoui (Cyperus tegetiformis)</i>	6%	B10
	Other		A
	- Other:		
4601.92	-- Of bamboo		A
4601.93	-- Of rattan		A
4601.94	-- Of other vegetable materials:		
	Mushiro, Komo and rushmats; plaits and similar products of plaiting materials, whether or not assembled into strips		A
	Other:		
	Of <i>Igusa (Juncus effusus)</i> or of <i>Shichitoui (Cyperus tegetiformis)</i> :		
	Tatami facing	6%	B10
	Other	6%	B7
	Other		A
4601.99	-- Other		A
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
	- Of vegetable materials:		
4602.11	-- Of bamboo		A
4602.12	-- Of rattan		A
4602.19	-- Other:		
	Straw envelopes for bottles		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
4602.90	Other: Tatamidoko	4.74%	A
	Other: Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m ² and containing tatami facing of Igusa (<i>Juncus effusus</i>) or of Shichitōi (<i>Cyperus tegetiformis</i>)		B10
	Other		A
	- Other		A
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A
Chapter 50	Silk		
5001.00	Silk-worm cocoons suitable for reeling.		X
5002.00	Raw silk (not thrown): Wild silk		A
	Other		X
	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).		A
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).		A
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A
5005.00	Yarn spun from silk waste, not put up for retail sale.		A
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A
50.07	Woven fabrics of silk or of silk waste.		A
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A
Chapter 52	Cotton		A
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A
Chapter 54	Man-made filaments; strip and the like of man-made textile materials		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 55	Man-made staple fibres		A
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A
Chapter 57	Carpets and other textile floor coverings		A
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A
Chapter 60	Knitted or crocheted fabrics		A
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A
Chapter 64	Footwear, gaiters and the like; parts of such articles		
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		X
64.02	Other footwear with outer soles and uppers of rubber or plastics.		X
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	- Sports footwear:		
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X
6403.19	-- Other		X
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
	House footwear	24%	B10
	Other	21.6%	B10
6403.40	- Other footwear, incorporating a protective metal toe-cap		X
	- Other footwear with outer soles of leather:		
6403.51	-- Covering the ankle:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
6403.59	House footwear	24%	B10
	Other:		
	Footwear for gymnastics, athletics or similar activities		X
	Other	21.6%	B10
	-- Other:		
	Slippers or other house footwear:		
	Slippers		X
	Other	24%	B10
	Other:		
	Footwear for gymnastics, athletics or similar activities		X
6403.91	Other	21.6%	B10
	- Other footwear:		
	-- Covering the ankle:		
	Footwear with outer soles of rubber or composition leather (excluding house footwear):		
	Footwear for gymnastics, athletics or similar activities		X
	Other	21.6%	B10
	Other:		
	Footwear for gymnastics, athletics or similar activities		X
	Other	24%	B10
	6403.99	-- Other:	
Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear):			
Footwear for gymnastics, athletics or similar activities			X
Other		21.6%	B10
Other:			
Slippers or footwear for gymnastics, athletics or similar activities			X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
64.04	Other Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. - Footwear with outer soles of rubber or plastics:	24%	B10
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		X
6404.19	-- Other		X
6404.20	- Footwear with outer soles of leather or composition leather: With uppers containing furskin: With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) Other	24%	B10 X
	With outer soles of leather (excluding those with uppers containing furskin): Canvas shoes: With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities) Other	17.3%	B10 X
	Other: With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) Other	24%	B10 X
	Other	6.7%	B10
64.05	Other footwear.		
6405.10	- With uppers of leather or composition leather: With outer soles of leather and uppers of composition leather: With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) Other	24%	B10 X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B10
	Other	3.4%	B10
6405.20	- With uppers of textile materials		X
6405.90	- Other		X
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
6406.10	- Uppers and parts thereof, other than stiffeners:		
	Of leather or containing furskin		X
	Other	3.4%	B10
6406.20	- Outer soles and heels, of rubber or plastics	3.4%	B10
	- Other:		
6406.91	-- Of wood:		
	Containing furskin		X
	Other	3.4%	B10
6406.99	-- Of other materials:		
	Of leather or containing furskin		X
	Other	3.4%	B10
Chapter 65	Headgear and parts thereof		A
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A
Chapter 69	Ceramic products		A
Chapter 70	Glass and glassware		
7001.00	Cullet and other waste and scrap of glass; glass in the mass.		A
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.		A
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.		A
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.		A
7008.00	Multiple-walled insulating units of glass.		A
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.		A
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		A
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.		A
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		A
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		A
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		A
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		A
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8%	B10
7018.20	- Glass microspheres not exceeding 1 mm in diameter		A
7018.90	- Other:		
	Combined with precious metal or metal plated with precious metal	6.6%	B10
	Other		A
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		A
7020.00	Other articles of glass.		A
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin		
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A
71.02	Diamonds, whether or not worked, but not mounted or set.		A
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal:		
7113.11	-- Of silver, whether or not plated or clad with other precious metal	2.08%	B10
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal: Of platinum, whether or not plated or clad with other precious metal	2.08%	B10
	Other	2.16%	B10
7113.20	- Of base metal clad with precious metal	2.16%	B10
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A
71.15	Other articles of precious metal or of metal clad with precious metal.		A
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A
71.17	Imitation jewellery.		A
71.18	Coin.		A
Chapter 72	Iron and steel		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		A
72.02	Ferro-alloys. - Ferro-manganese:		
7202.11	-- Containing by weight more than 2% of carbon	5.04%	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7202.19	-- Other - Ferro-silicon	5.04%	B10
7202.21	-- Containing by weight more than 55% of silicon		A
7202.29	-- Other		A
7202.30	- Ferro-silico-manganese - Ferro-chromium:	2%	B10
7202.41	-- Containing by weight more than 4% of carbon		A
7202.49	-- Other	3.18%	B7
7202.50	- Ferro-silico-chromium	2%	B7
7202.60	- Ferro-nickel		A
7202.70	- Ferro-molybdenum	2.64%	B7
7202.80	- Ferro-tungsten and ferro-silico-tungsten: Ferro-tungsten Ferro-silico-tungsten - Other:	1.6% 2%	B7 B7
7202.91	-- Ferro-titanium and ferro-silico-titanium	2%	B7
7202.92	-- Ferro-vanadium	2%	B7
7202.93	-- Ferro-niobium		A
7202.99	-- Other: Ferro-phosphorus Other	2%	A B7
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		A
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		A
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		A
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).		A
72.07	Semi-finished products of iron or non-alloy steel.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		A
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		A
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		A
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		A
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		A
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		A
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		A
72.15	Other bars and rods of iron or non-alloy steel.		A
72.16	Angles, shapes and sections of iron or non-alloy steel.		A
72.17	Wire of iron or non-alloy steel.		A
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		A
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		A
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		A
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.		A
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		A
7223.00	Wire of stainless steel.		A
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		A
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		A
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		A
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		A
72.29	Wire of other alloy steel.		A
Chapter 73	Articles of iron or steel		A
Chapter 74	Copper and articles thereof		
7401.00	Copper mattes; cement copper (precipitated copper).		A
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A
74.03	Refined copper and copper alloys, unwrought.		
	- Refined copper:		
7403.11	-- Cathodes and sections of cathodes:		
	Not more than 500 yen/kg in value for customs duty	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B10
	More than 500 yen/kg in value for customs duty		A
7403.12	-- Wire-bars:		
	Not more than 500 yen/kg in value for customs duty	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B10
	More than 500 yen/kg in value for customs duty		A
7403.13	-- Billets:		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Not more than 500 yen/kg in value for customs duty	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B10
	More than 500 yen/kg in value for customs duty		A
7403.19	-- Other:		
	Not more than 500 yen/kg in value for customs duty:		
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A
	Other	1.8% or the difference between 500 yen and the value for customs duty per kilogram multiplied by 3/5, whichever is the less	B10
	More than 500 yen/kg in value for customs duty		A
	- Copper alloys:		
7403.21	-- Copper-zinc base alloys (brass)		A
7403.22	-- Copper-tin base alloys (bronze)		A
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)		A
7404.00	Copper waste and scrap.		A
7405.00	Master alloys of copper.		A
74.06	Copper powders and flakes.		A
74.07	Copper bars, rods and profiles.		A
74.08	Copper wire.		A
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		A
74.11	Copper tubes and pipes.		A
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A
74.19	Other articles of copper.		A
Chapter 75	Nickel and articles thereof		A
Chapter 76	Aluminium and articles thereof		A
Chapter 78	Lead and articles thereof		
78.01	Unwrought lead.		
7801.10	- Refined lead:		
	Not more than 172 yen/kg in value for customs duty	0.54 yen/kg	B10
	More than 172 yen/kg but not more than 180 yen/kg in value for customs duty	0.54 yen/kg or the difference between 180 yen and the value for customs duty per kilogram multiplied by 1/5, whichever is the less	B10
	More than 180 yen/kg in value for customs duty		A
	- Other:		
7801.91	-- Containing by weight antimony as the principal other element.		A
7801.99	-- Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
7802.00	Lead waste and scrap.		A
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		A
7806.00	Other articles of lead.		A
Chapter 79	Zinc and articles thereof		
79.01	Unwrought zinc.		
	- Zinc, not alloyed:		
7901.11	-- Containing by weight 99.99% or more of zinc:		
	Not more than 242 yen/kg in value for customs duty	1.72 yen/kg	B10
	More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	1.72 yen/kg or the difference between 250 yen and the value for customs duty per kilogram multiplied by 2/5, whichever is the less	B10
	More than 250 yen/kg in value for customs duty		A
7901.12	-- Containing by weight less than 99.99% of zinc:		
	Not more than 242 yen/kg in value for customs duty	1.72 yen/kg	B10
	More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	1.72 yen/kg or the difference between 250 yen and the value for customs duty per kilogram multiplied by 2/5, whichever is the less	B10
	More than 250 yen/kg in value for customs duty		A
7901.20	- Zinc alloys:		
	Containing by weight more than 3% of aluminium	1.72 yen/kg	B10
	Other:		
	Containing by weight not less than 95% of zinc	1.68 yen/kg	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other		A
7902.00	Zinc waste and scrap.		A
79.03	Zinc dust, powders and flakes.		A
7904.00	Zinc bars, rods, profiles and wire.		A
7905.00	Zinc plates, sheets, strip and foil.		A
7907.00	Other articles of zinc.		A
Chapter 80	Tin and articles thereof		A
Chapter 81	Other base metals; cermets; articles thereof		A
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A
Chapter 83	Miscellaneous articles of base metal		A
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A
Chapter 88	Aircraft, spacecraft, and parts thereof		A
Chapter 89	Ships, boats and floating structures		A
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A
Chapter 91	Clocks and watches and parts thereof		
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A
91.05	Other clocks.		A
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time recorders).		A
9107.00	Time switches with clock or watch movement or with synchronous motor.		A
91.08	Watch movements, complete and assembled.		A
91.09	Clock movements, complete and assembled.		A
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A
91.11	Watch cases and parts thereof.		A
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
9113.10	- Of precious metal or of metal clad with precious metal		A
9113.20	- Of base metal, whether or not gold- or silver-plated		A
9113.90	- Other:		
	Of leather or of composition leather:		
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B10
	Other	10%	B10
	Other:		
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	2%	B10
	Other		A
91.14	Other clock or watch parts.		A
Chapter 92	Musical instruments; parts and accessories of such articles		A
Chapter 93	Arms and ammunition; parts and accessories thereof		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
9401.10	- Seats of a kind used for aircraft		A
9401.20	- Seats of a kind used for motor vehicles		A
9401.30	- Swivel seats with variable height adjustment		A
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A
	- Seats of cane, osier, bamboo or similar materials:		
9401.51	-- Of bamboo or rattan		A
9401.59	-- Other		A
	- Other seats, with wooden frames:		
9401.61	-- Upholstered		A
9401.69	-- Other		A
	- Other seats, with metal frames:		
9401.71	-- Upholstered		A
9401.79	-- Other		A
9401.80	- Other seats		A
9401.90	- Parts:		
	Of leather	3.8%	B10
	Other		A
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A
94.03	Other furniture and parts thereof.		A
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A
9406.00	Prefabricated buildings.		A
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A
Chapter 96	Miscellaneous manufactured articles		
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A
9604.00	Hand sieves and hand riddles.		A
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5.28%	B10
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A
96.07	Slide fasteners and parts thereof.		A
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		A
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		A
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		A
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A
Chapter 97	Works of art, collectors' pieces and antiques		A

Annex 2
Referred to in Chapter 3

Product Specific Rules

Part 1
General Notes

For the purposes of the product specific rules set out in this Annex:

- (a) the product specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading;
- (b) where the specific set of rules provides for more than one rule to be selectively applied, the order of the description of the rules does not indicate priority of application;
- (c) the following definitions apply:
 - the term “section” means a section of the Harmonized System;
 - the term “chapter” means a chapter of the Harmonized System;
 - the term “heading” means the first four digits in the tariff classification number under the Harmonized System; and
 - the term “subheading” means the first six digits in the tariff classification number under the Harmonized System; and
- (d) this Annex is based on the Harmonized System as amended on January 1, 2007.

Part 2
Product Specific Rules

Section I

Live animals; animal products (Chapter 1-5)

Chapter 1

Live animals

01.01-01.06

All the animals of Chapter 1 shall be wholly obtained.

Chapter 2

Meat and edible meat offal

02.01-02.10

Manufacture in which all the materials used are wholly obtained.

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

03.01-03.07

Manufacture in which all the materials used are wholly obtained.

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

04.01-04.10

Manufacture in which all the materials used are wholly obtained.

Chapter 5

Products of animal origin, not elsewhere specified or included

05.01-05.11

Manufacture in which all the materials used are wholly obtained.

Section II

Vegetable products (Chapter 6-14)

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

06.01-06.04

Manufacture in which all the materials used are wholly obtained.

Chapter 7

Edible vegetables and certain roots and tubers

07.01-07.14

Manufacture in which all the materials used are wholly obtained.

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

08.01-08.14

Manufacture in which all the materials used are wholly obtained.

Chapter 9

Coffee, tea, maté and spices

0901.11-0902.20

Manufacture in which all the materials used are wholly obtained.

0902.30-0902.40

A change to subheading 0902.30 through 0902.40 from any other heading; or
No required change in tariff classification to subheading 0902.30 through 0902.40,
provided that there is a qualifying value content of not less than 50 percent.

09.03-09.10

Manufacture in which all the materials used are wholly obtained.

Chapter 10

Cereals

10.01-10.08

Manufacture in which all the materials used are wholly obtained.

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

1101.00-1102.20

Manufacture in which all the materials used are wholly obtained.

1102.90

A change to subheading 1102.90 from any other chapter, provided that there is a
qualifying value content of not less than 40 percent.

11.03-11.09

Manufacture in which all the materials used are wholly obtained.

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

12.01-12.14

Manufacture in which all the materials used are wholly obtained.

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

13.01-13.02

Manufacture in which all the materials used are wholly obtained.

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

14.01-14.04

Manufacture in which all the materials used are wholly obtained.

Section III

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (Chapter 15)

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

15.01-15.22

Manufacture in which all the materials used are wholly obtained.

Section IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (Chapter 16-24)

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

1601.00-1604.19

Manufacture in which all the materials used are wholly obtained.

1604.20

A change to subheading 1604.20 from any other chapter.

1604.30-1605.10

Manufacture in which all the materials used are wholly obtained.

1605.20

A change to subheading 1605.20 from any other chapter.

1605.30-1605.40

Manufacture in which all the materials used are wholly obtained.

1605.90

Of cuttle fish and squid:

Manufacture in which all the materials used are wholly obtained.

Others:

A change to subheading 1605.90 from any other chapter.

Chapter 17

Sugars and sugar confectionery

17.01-17.04

Manufacture in which all the materials used are wholly obtained.

Chapter 18

Cocoa and cocoa preparations

18.01-18.06

Manufacture in which all the materials used are wholly obtained.

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

19.01-19.05

Manufacture in which all the materials used are wholly obtained.

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

20.01-20.09

Manufacture in which all the materials used are wholly obtained.

Chapter 21

Miscellaneous edible preparations

2101.11

A change to subheading 2101.11 from any other chapter.

2101.12

Manufacture in which all the materials used are wholly obtained.

2101.20

A change to subheading 2101.20 from any other chapter.

2101.30-2105.00

Manufacture in which all the materials used are wholly obtained.

2106.10

A change to subheading 2106.10 from any other chapter.

2106.90

A change to subheading 2106.90 from any other chapter, provided that there is a qualifying value content of not less than 40 percent.

Chapter 22

Beverages, spirits and vinegar

22.01-22.06

Manufacture in which all the materials used are wholly obtained.

22.07

A change to heading 22.07 from any other chapter.

22.08-22.09

Manufacture in which all the materials used are wholly obtained.

Chapter 23

Residues and waste from the food industries; prepared animal fodder

23.01-23.09

Manufacture in which all the materials used are wholly obtained.

Chapter 24

Tobacco and manufactured tobacco substitutes

24.01-24.03

Manufacture in which all the materials used are wholly obtained.

Section V

Mineral products (Chapter 25-27)

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

2501.00

Manufacture in which all the materials used are wholly obtained.

Section VI

Products of the chemical or allied industries (Chapter 28-38)

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

2801.20

A change to subheading 2801.20 from any other heading.

28.02-28.03

A change to heading 28.02 through 28.03 from any other heading.

2804.30

A change to subheading 2804.30 from any other heading.

2804.50

A change to subheading 2804.50 from any other heading.

2804.90

A change to subheading 2804.90 from any other heading.

28.06

A change to heading 28.06 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

2807.00

A change to subheading 2807.00 from any other heading.

2811.19

A change to subheading 2811.19 from any other heading.

2811.22

A change to subheading 2811.22 from any other heading.

2815.11

A change to subheading 2815.11 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

2815.20

A change to subheading 2815.20 from any other heading.

2816.10

A change to subheading 2816.10 from any other heading.

2817.00-2818.20

A change to subheading 2817.00 through 2818.20 from any other heading.

2819.90

A change to subheading 2819.90 from any other heading.

2820.10

A change to subheading 2820.10 from any other chapter.

28.21-28.23

A change to heading 28.21 through 28.23 from any other heading.

28.24

A change to heading 28.24 from any other chapter.

2825.10

A change to subheading 2825.10 from any other heading.

2825.40

A change to subheading 2825.40 from any other heading.

2825.50

A change to subheading 2825.50 from any other chapter.

2825.60

A change to subheading 2825.60 from any other heading.

2825.80-2825.90

A change to subheading 2825.80 through 2825.90 from any other heading.

2826.30

A change to subheading 2826.30 from any other heading.

2827.32

A change to subheading 2827.32 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

2827.35

A change to subheading 2827.35 from any other chapter.

2827.39

A change to subheading 2827.39 from any other heading.

2828.90

A change to subheading 2828.90 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

2830.90

A change to subheading 2830.90 from any other heading.

2833.11

A change to subheading 2833.11 from any other heading.

2833.24-2833.25

A change to subheading 2833.24 through 2833.25 from any other chapter.

2833.27-2833.29

A change to subheading 2833.27 through 2833.29 from any other heading.

2833.40

A change to subheading 2833.40 from any other heading.

2834.29

A change to subheading 2834.29 from any other heading.

2835.25-2835.26

A change to subheading 2835.25 through 2835.26 from any other heading.

2835.39

A change to subheading 2835.39 from any other heading.

2836.50

A change to subheading 2836.50 from any other heading.

2836.99-2837.19

A change to subheading 2836.99 through 2837.19 from any other heading.

2839.90

A change to subheading 2839.90 from any other heading.

2840.20

A change to subheading 2840.20 from any other heading.

2841.30

A change to subheading 2841.30 from any other heading.

2841.90

A change to subheading 2841.90 from any other heading.

2842.90

A change to subheading 2842.90 from any other heading.

2843.90

A change to subheading 2843.90 from any other heading.

2846.90

A change to subheading 2846.90 from any other heading.

2849.90-2850.00

A change to subheading 2849.90 through 2850.00 from any other heading.

2853.00

A change to subheading 2853.00 from any other heading.

Chapter 29

Organic chemicals

2901.10

A change to subheading 2901.10 from any other heading.

2902.19

A change to subheading 2902.19 from any other heading.

2902.30

A change to subheading 2902.30 from any other heading.

2902.90

A change to subheading 2902.90 from any other heading.

2903.12-2903.13

A change to subheading 2903.12 through 2903.13 from any other heading.

2903.22

A change to subheading 2903.22 from any other heading.

2903.29

A change to subheading 2903.29 from any other heading.

2903.39

A change to subheading 2903.39 from any other heading.

2903.49

A change to subheading 2903.49 from any other heading.

2903.61

A change to subheading 2903.61 from any other heading.

2903.69-2904.10

A change to subheading 2903.69 through 2904.10 from any other heading.

2904.90

A change to subheading 2904.90 from any other heading.

2905.14-2905.16

A change to subheading 2905.14 through 2905.16 from any other heading.

2905.19-2905.29

A change to subheading 2905.19 through 2905.29 from any other heading.

2905.39-2905.41

A change to subheading 2905.39 through 2905.41 from any other heading.

2905.44

A change to subheading 2905.44 from any other heading, except from heading 17.02.

2905.59

A change to subheading 2905.59 from any other heading.

2906.11

Manufacture in which all the materials used are wholly obtained.

2906.12

A change to subheading 2906.12 from any other heading.

2906.19

A change to subheading 2906.19 from any other heading.

2906.29-2907.13

A change to subheading 2906.29 through 2907.13 from any other heading.

2907.19

A change to subheading 2907.19 from any other heading.

2907.29

A change to subheading 2907.29 from any other heading.

2909.19

A change to subheading 2909.19 from any other heading.

2909.30

A change to subheading 2909.30 from any other heading.

2909.43-2909.49

A change to subheading 2909.43 through 2909.49 from any other heading.

2910.30

A change to subheading 2910.30 from any other heading.

2910.90

A change to subheading 2910.90 from any other heading.

2912.19

A change to subheading 2912.19 from any other heading.

2912.29-2912.30

A change to subheading 2912.29 through 2912.30 from any other heading.

2912.60-2913.00

A change to subheading 2912.60 through 2913.00 from any other heading.

2914.13-2914.19

A change to subheading 2914.13 through 2914.19 from any other heading.

2914.29

A change to subheading 2914.29 from any other heading.

2914.40-2914.50

A change to subheading 2914.40 through 2914.50 from any other heading.

2914.70-2915.11

A change to subheading 2914.70 through 2915.11 from any other heading.

2915.29

A change to subheading 2915.29 from any other heading.

2915.39

A change to subheading 2915.39 from any other heading.

2915.60

A change to subheading 2915.60 from any other heading.

2916.12-2916.14

A change to subheading 2916.12 through 2916.14 from any other heading.

2916.19-2916.20

A change to subheading 2916.19 through 2916.20 from any other heading.

2916.39

A change to subheading 2916.39 from any other heading.

2917.12-2917.20

A change to subheading 2917.12 through 2917.20 from any other heading.

2917.35

A change to subheading 2917.35 from any other heading.

2917.39

A change to subheading 2917.39 from any other heading.

2918.14-2918.15

Manufacture in which all the materials used are wholly obtained.

2918.19

A change to subheading 2918.19 from any other heading.

2920.90

A change to subheading 2920.90 from any other heading.

2921.19-2921.21

A change to subheading 2921.19 through 2921.21 from any other heading.

2921.29

A change to subheading 2921.29 from any other heading.

2921.42-2921.44

A change to subheading 2921.42 through 2921.44 from any other heading.

2921.51-2922.11

A change to subheading 2921.51 through 2922.11 from any other heading.

2922.19

A change to subheading 2922.19 from any other heading.

2922.29

A change to subheading 2922.29 from any other heading.

2922.41

A change to subheading 2922.41 from any other heading.

2923.90

A change to subheading 2923.90 from any other heading.

2924.19

A change to subheading 2924.19 from any other heading.

2925.11

A change to subheading 2925.11 from any other heading.

2925.19

A change to subheading 2925.19 from any other heading.

29.27-29.29

A change to heading 29.27 through 29.29 from any other heading.

2931.00-2932.11

A change to subheading 2931.00 through 2932.11 from any other heading.

2933.61

A change to subheading 2933.61 from any other heading.

2934.20

A change to subheading 2934.20 from any other heading.

2940.00

Manufacture in which all the materials used are wholly obtained.

2942.00

A change to subheading 2942.00 from any other heading.

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

3201.90

A change to subheading 3201.90 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3202.90-3204.19

A change to subheading 3202.90 through 3204.19 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3204.20

A change to subheading 3204.20 from any other heading.

3205.00-3206.42

A change to subheading 3205.00 through 3206.42 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3206.49

A change to subheading 3206.49 from any other heading.

3206.50-3208.90

A change to subheading 3206.50 through 3208.90 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3209.10

A change to subheading 3209.10 from any other heading.

3209.90

A change to subheading 3209.90 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3210.00

A change to subheading 3210.00 from any other heading.

32.11-32.12

A change to heading 32.11 through 32.12 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

3213.90-3215.90

A change to subheading 3213.90 through 3215.90 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

3304.10-3305.10

A change to subheading 3304.10 through 3305.10 from any other heading.

3305.30-3305.90

A change to subheading 3305.30 through 3305.90 from any other heading.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

3502.11-3502.19

Manufacture in which all the materials used are wholly obtained.

35.05

Manufacture in which all the materials used are wholly obtained.

Chapter 37

Photographic or cinematographic goods

3707.90

A change to subheading 3707.90 from any other chapter.

Chapter 38

Miscellaneous chemical products

38.01

A change to heading 38.01 from any other heading.

3804.00-3805.10

A change to subheading 3804.00 through 3805.10 from any other heading.

3806.90

A change to subheading 3806.90 from any other heading.

3808.91-3808.99

A change to subheading 3808.91 through 3808.99 from any other heading.

3809.10

Manufacture in which all the materials used are wholly obtained.

3809.91-3809.92

A change to subheading 3809.91 through 3809.92 from any other heading.

38.10

A change to heading 38.10 from any other heading.

3811.21

A change to subheading 3811.21 from any other heading.

3811.90-3819.00

A change to subheading 3811.90 through 3819.00 from any other heading.

38.21-38.22

A change to heading 38.21 through 38.22 from any other heading.

3824.10

A change to subheading 3824.10 from any other heading.

3824.40

A change to subheading 3824.40 from any other heading.

3824.60

Manufacture in which all the materials used are wholly obtained.

3824.90

A change to subheading 3824.90 from any other heading.

Section VII

Plastics and articles thereof; rubber and articles thereof (Chapter 39-40)

Chapter 39

Plastics and articles thereof

3901.10-3901.20

A change to subheading 3901.10 through 3901.20 from any other heading.

3902.10-3904.22

A change to subheading 3902.10 through 3904.22 from any other heading.

3904.50-3904.90

A change to subheading 3904.50 through 3904.90 from any other heading.

3905.21

A change to subheading 3905.21 from any other heading.

3905.30

A change to subheading 3905.30 from any other heading.

3906.90-3907.30

A change to subheading 3906.90 through 3907.30 from any other heading.

3907.50-3907.60

A change to subheading 3907.50 through 3907.60 from any other heading.

3907.91

A change to subheading 3907.91 from any other heading.

39.10-39.11

A change to heading 39.10 through 39.11 from any other heading.

3917.22-3918.10

A change to subheading 3917.22 through 3918.10 from any other heading.

3919.10-3920.62

A change to subheading 3919.10 through 3920.62 from any other heading.

3920.69-3920.71

A change to subheading 3920.69 through 3920.71 from any other heading.

3920.79

A change to subheading 3920.79 from any other heading.

3920.92

A change to subheading 3920.92 from any other heading.

3920.99

A change to subheading 3920.99 from any other heading.

3921.12-3921.13

A change to subheading 3921.12 through 3921.13 from any other heading.

3921.19-3921.90

A change to subheading 3921.19 through 3921.90 from any other heading.

3923.10-3924.10

A change to subheading 3923.10 through 3924.10 from any other heading.

3925.10

A change to subheading 3925.10 from any other heading.

3925.30-3925.90

A change to subheading 3925.30 through 3925.90 from any other heading.

3926.30

A change to subheading 3926.30 from any other heading.

3926.90

A change to subheading 3926.90 from any other heading.

Chapter 40

Rubber and articles thereof

4008.19

A change to subheading 4008.19 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4008.29

A change to subheading 4008.29 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4009.31

A change to subheading 4009.31 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4009.41-4009.42

A change to subheading 4009.41 through 4009.42 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4010.32

A change to subheading 4010.32 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4016.93

A change to subheading 4016.93 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

4016.99

A change to subheading 4016.99 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

Section VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (Chapter 41-43)

Chapter 41

Raw hides and skins (other than furskins) and leather

41.01-41.15

A change to heading 41.01 through 41.15 from any other chapter.

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

42.01-42.06

A change to heading 42.01 through 42.06 from any other chapter.

Chapter 43

Furskins and artificial fur; manufactures thereof

43.01-43.04

A change to heading 43.01 through 43.04 from any other chapter.

Section IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (Chapter 44-46)

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

4601.29

Only for goods made of Igusa (*Juncus effusus*):

Igusa (*Juncus effusus*) used in the manufacturing are wholly obtained.

4601.94

Only for goods made of Igusa (*Juncus effusus*):

Igusa (*Juncus effusus*) used in the manufacturing are wholly obtained.

4602.19

Only for goods made of Igusa (*Juncus effusus*):

Igusa (*Juncus effusus*) used in the manufacturing are wholly obtained.

Section XI

Textiles and textile articles (Chapter 50-63)

Chapter 50

Silk

50.01-50.03

Manufacture in which all the materials used are wholly obtained.

5004.00

A change to subheading 5004.00 from any other heading.

50.05-50.06

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

50.07

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

51.01-51.03

Manufacture in which all the materials used are wholly obtained.

51.04-51.05

A change to heading 51.04 through 51.05 from any other chapter.

51.06-51.10

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

51.11-51.13

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 52

Cotton

52.01-52.03

Manufacture in which all the materials used are wholly obtained.

52.04-52.07

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

52.08-52.12

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

53.01-53.02

Manufacture in which all the materials used are wholly obtained.

53.03-53.05

A change to heading 53.03 through 53.05 from any other chapter.

53.06-53.08

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

53.09-53.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

54.01-54.06

Manufacture from chemical materials or textile pulps, provided that necessary process stipulated in the Appendix is undertaken.

54.07-54.08

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 55

Man-made staple fibres

55.01-55.07

Manufacture from chemical materials or textile pulps.

55.08-55.11

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

55.12-55.16

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

56.01-56.03

Manufacture from fibres, provided that necessary process stipulated in the Appendix is undertaken.

56.04-56.09

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 57

Carpets and other textile floor coverings

57.01-57.05

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

58.01-58.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

59.01-59.11

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 60

Knitted or crocheted fabrics

60.01-60.06

Manufacture from yarns, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

61.01-61.17

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

62.01-62.17

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is undertaken.

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

63.01-63.10

Manufacture from fabrics, provided that necessary process stipulated in the Appendix is undertaken.

Section XII

Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (Chapter 64-67)

Chapter 64

Footwear, gaiters and the like; parts of such articles

64.01-64.06

A change to heading 64.01 through 64.06 from any other chapter.

Chapter 65

Headgear and parts thereof

6504.00

A change to subheading 6504.00 from any other heading except from heading 65.05.

65.05

A change to heading 65.05 from any other heading except from heading 65.04.

65.06-65.07

A change to heading 65.06 through 65.07 from any other heading.

Section XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (Chapter 68-70)

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

6812.99

A change to subheading 6812.99 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

Chapter 70

Glass and glassware

70.07

A change to heading 70.07 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7009.10

A change to subheading 7009.10 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7018.10

A change to subheading 7018.10 from any other chapter.

7018.90

A change to subheading 7018.90 from any other chapter.

Section XV

Base metals and articles of base metal (Chapter 72-83)

Chapter 72

Iron and steel

7202.49

A change to subheading 7202.49 from any other heading.

7202.60

A change to subheading 7202.60 from any other chapter.

7202.99-7203.90

A change to subheading 7202.99 through 7203.90 from any other heading.

7204.21-7204.29

A change to subheading 7204.21 through 7204.29 from any other heading.

7204.49-7229.90

A change to subheading 7204.49 through 7229.90 from any other heading.

Chapter 73

Articles of iron or steel

73.01-73.07

A change to heading 73.01 through 73.07 from any other heading.

7308.30-7310.10

A change to subheading 7308.30 through 7310.10 from any other heading.

7310.29-7312.90

A change to subheading 7310.29 through 7312.90 from any other heading.

7314.12-7314.19

A change to subheading 7314.12 through 7314.19 from any other heading.

7314.49

A change to subheading 7314.49 from any other heading.

7315.11-7315.19

A change to subheading 7315.11 through 7315.19 from any other heading.

7315.82-7315.89

A change to subheading 7315.82 through 7315.89 from any other heading.

7316.00

A change to subheading 7316.00 from any other heading.

7318.11

A change to subheading 7318.11 from any other heading.

7318.14

A change to subheading 7318.14 from any other heading.

7318.15

A change to subheading 7318.15 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7318.16-7318.22

A change to subheading 7318.16 through 7318.22 from any other heading.

7318.23-7318.24

A change to subheading 7318.23 through 7318.24 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7318.29-7319.90

A change to subheading 7318.29 through 7319.90 from any other heading.

73.20

A change to heading 73.20 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7321.11

A change to subheading 7321.11 from any other heading.

7321.19

A change to subheading 7321.19 from any other heading.

7321.82

A change to subheading 7321.82 from any other heading.

7322.11

A change to subheading 7322.11 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

7323.10

A change to subheading 7323.10 from any other heading.

7323.93

A change to subheading 7323.93 from any other heading.

7323.99

A change to subheading 7323.99 from any other heading.

7324.21

A change to subheading 7324.21 from any other heading.

7324.90

A change to subheading 7324.90 from any other heading.

7325.99

A change to subheading 7325.99 from any other heading.

7326.19-7326.90

A change to subheading 7326.19 through 7326.90 from any other heading.

Chapter 74

Copper and articles thereof

7402.00-7403.11

A change to subheading 7402.00 through 7403.11 from any other heading.

7403.13-7403.19

A change to subheading 7403.13 through 7403.19 from any other heading.

7403.29-7415.21

A change to subheading 7403.29 through 7415.21 from any other heading.

7415.33-7415.39

A change to subheading 7415.33 through 7415.39 from any other heading.

7418.20

A change to subheading 7418.20 from any other heading.

7419.91-7419.99

A change to subheading 7419.91 through 7419.99 from any other heading.

Chapter 75

Nickel and articles thereof

7502.10-7505.12

A change to subheading 7502.10 through 7505.12 from any other heading.

7505.22-7506.20

A change to subheading 7505.22 through 7506.20 from any other heading.

7507.12

A change to subheading 7507.12 from any other heading.

75.08

A change to heading 75.08 from any other heading.

Chapter 76

Aluminium and articles thereof

7601.20

A change to subheading 7601.20 from any other heading.

76.03-76.04

A change to heading 76.03 through 76.04 from any other heading.

7605.19

A change to subheading 7605.19 from any other heading.

7605.29-7610.90

A change to subheading 7605.29 through 7610.90 from any other heading.

7614.10

A change to subheading 7614.10 from any other heading.

7615.19

A change to subheading 7615.19 from any other heading.

7616.10

A change to subheading 7616.10 from any other heading.

7616.99

A change to subheading 7616.99 from any other heading.

Chapter 78

Lead and articles thereof

78.01

A change to heading 78.01 from any other heading.

7806.00

A change to subheading 7806.00 from any other heading.

Chapter 79
Zinc and articles thereof

79.01-79.02

A change to heading 79.01 through 79.02 from any other heading.

7903.90

A change to subheading 7903.90 from any other heading.

7907.00

A change to subheading 7907.00 from any other heading.

Chapter 80
Tin and articles thereof

8001.20

A change to subheading 8001.20 from any other heading.

80.03-80.07

A change to heading 80.03 through 80.07 from any other heading.

Chapter 81
Other base metals; cermets; articles thereof

8101.10-8101.96

A change to subheading 8101.10 through 8101.96 from any other heading.

8101.99-8102.10

A change to subheading 8101.99 through 8102.10 from any other heading.

8102.95-8102.96

A change to subheading 8102.95 through 8102.96 from any other heading.

8102.99

A change to subheading 8102.99 from any other heading.

8106.00-8107.20

A change to subheading 8106.00 through 8107.20 from any other chapter.

Chapter 82
Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

8201.50

A change to subheading 8201.50 from any other heading.

8202.10-8202.39

A change to subheading 8202.10 through 8202.39 from any other heading.

8202.99-8205.10

A change to subheading 8202.99 through 8205.10 from any other heading.

8205.40-8205.59

A change to subheading 8205.40 through 8205.59 from any other heading.

8205.70

A change to subheading 8205.70 from any other heading.

8205.90-8208.30

A change to subheading 8205.90 through 8208.30 from any other heading.

8208.90-8210.00

A change to subheading 8208.90 through 8210.00 from any other heading.

8211.92-8211.94

A change to subheading 8211.92 through 8211.94 from any other heading.

8212.20

A change to subheading 8212.20 from any other heading.

8215.91

A change to subheading 8215.91 from any other heading.

Chapter 83

Miscellaneous articles of base metal

8301.20

A change to subheading 8301.20 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

8301.40-8302.20

A change to subheading 8301.40 through 8302.20 from any other heading.

8302.30

A change to subheading 8302.30 from any other heading, provided that there is a qualifying value content of not less than 35 percent.

8302.41-8302.60

A change to subheading 8302.41 through 8302.60 from any other heading.

8305.20

A change to subheading 8305.20 from any other heading.

8306.29

A change to subheading 8306.29 from any other heading.

8307.10-8308.10

A change to subheading 8307.10 through 8308.10 from any other heading.

8308.90

A change to subheading 8308.90 from any other heading.

83.10-83.11

A change to heading 83.10 through 83.11 from any other heading.

Section XVI

Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (Chapter 84-85)

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

8407.31

A change to subheading 8407.31 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8407.32-8407.34

A change to subheading 8407.32 through 8407.34 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8408.20-8408.90

A change to subheading 8408.20 through 8408.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8409.99

A change to subheading 8409.99 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8413.30

A change to subheading 8413.30 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8415.10

A change to subheading 8415.10 from any other subheading, provided that there is a qualifying value content of not less than 50 percent.

84.82

A change to heading 84.82 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8483.60

A change to subheading 8483.60 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

84.84

A change to heading 84.84 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

8501.10

A change to subheading 8501.10 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8501.31-8501.32

A change to subheading 8501.31 through 8501.32 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8511.90

A change to subheading 8511.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8512.30-8512.90

A change to subheading 8512.30 through 8512.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8516.50

A change to subheading 8516.50 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8518.40

A change to subheading 8518.40 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8521.90

A change to subheading 8521.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

85.41

A change to heading 85.41 from any other chapter, provided that components not classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32, 8542.33 and 8542.39 are disregarded.

8542.31-8542.39

For Hybrid integrated circuits, a change to subheading 8542.31 through 8542.39 from any other subheading, provided that there is a qualifying value content of not less than 35 percent; or

For Integrated Circuits except Hybrid integrated circuits, a change to subheading 8542.31 through 8542.39 from any other chapter, provided that components not classified in 8541.10, 8541.21, 8541.29, 8541.30, 8541.40, 8541.50, 8542.31, 8542.32, 8542.33 and 8542.39 are disregarded.

8544.30

A change to subheading 8544.30 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

Section XVII

Vehicles, aircraft, vessels and associated transport equipment (Chapter 86-89)

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

8701.20-8701.90

A change to subheading 8701.20 through 8701.90 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8703.10

A change to subheading 8703.10 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8704.10

A change to subheading 8704.10 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8704.32-8707.90

A change to subheading 8704.32 through 8707.90 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8708.10-8708.29

A change to subheading 8708.10 through 8708.29 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8708.40-8708.80

A change to subheading 8708.40 through 8708.80 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8708.92-8708.94

A change to subheading 8708.92 through 8708.94 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8708.99

A change to subheading 8708.99 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

87.09

A change to heading 87.09 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8711.10

A change to subheading 8711.10 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8711.30

A change to subheading 8711.30 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8711.50-8711.90

A change to subheading 8711.50 through 8711.90 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

8714.11-8714.19

A change to subheading 8714.11 through 8714.19 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8714.91-8714.96

A change to subheading 8714.91 through 8714.96 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

8716.90

A change to subheading 8716.90 from any other heading, provided that there is a qualifying value content of not less than 50 percent.

Section XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (Chapter 90-92)

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

9015.80

A change to subheading 9015.80 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

9029.10-9029.20

A change to subheading 9029.10 through 9029.20 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

9031.90

A change to subheading 9031.90 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

Chapter 91

Clocks and watches and parts thereof

9113.90

A change to subheading 9113.90 from any other chapter.

Section XX

Miscellaneous manufactured articles (Chapter 94-96)

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

9401.20

A change to subheading 9401.20 from any other heading, provided that there is a qualifying value content of not less than 40 percent.

9401.90

A change to subheading 9401.90 from any other chapter.

9404.21-9404.29

A change to subheading 9404.21 through 9404.29 from any other chapter.

9404.90

Manufacture from yarns.

Chapter 96

Miscellaneous manufactured articles

9605.00

A change to subheading 9605.00 from any other chapter.

9612.10

A change to subheading 9612.10 from any other heading.

Appendix to Annex 2

Product Specific Rules for Textile and Textile Goods
(Chapter 50-63)

A. Yarn

HS Code	Necessary processes to obtain originating status in a Party	
	Carding/Combing process	Spinning process
50.05-50.06 51.06-51.10	(N/A)	Required
52.04-52.07	Required	Required
53.06-53.08 54.01-54.06	(N/A)	Required
55.08-55.11	Required	Required

B. Woven Fabrics

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn*	Weaving process	Dyeing/Printing process to fabrics*
50.07 51.11-51.13 52.08-52.12 53.09-53.11 54.07-54.08 55.12-55.16	Required		Required	
		Required	Required	
			Required	Required

* "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing, decatizing, shrinking, mercerising, or similar operations.

C. Textile Articles for Industrial Use, etc. (HS 56-59)

HS Code	Necessary processes to obtain originating status in a Party	
	Spinning process	Knitting/Crocheting/Weaving /Making up process
56.01-56.03	(N/A)	Required
56.04-56.09	Required	Required
57.01-57.02	Required	Required
57.03-57.05	(N/A)	Required
58.01-58.11	Required	Required
59.01	(N/A)	Required
59.02-59.11	Required	Required

D. Knitted or Crocheted Fabrics (HS 60)

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn*	Knitting /Crocheting process	Dyeing/Printing process to fabrics*
60.01-60.06	Required		Required	
		Required	Required	
			Required	Required

* "Dyeing/Printing" process should be accompanied by two or more of the operations, such as bleaching, waterproofing, decatizing, shrinking, mercerising, or similar operations.

E. Apparels, Clothing Accessories and Other Textile Articles (HS 61, 62, 63.01–63.10)

HS Code	Necessary processes to obtain originating status in a Party	
	Knitting/Crocheting/ Weaving process	Making up process
61.01-61.17 62.01-62.17 63.01-63.10	Required	Required

Annex 3
Referred to in Chapter 3

Operational Certification Procedures

Section 1
Definitions

For the purposes of this Annex:

- (a) the term “competent governmental authority” means the authority that, according to the legislation of each Party, is responsible for the issuing of a certificate of origin, for the designation of certification entities or bodies, or, for taking appropriate measures when necessary in relation to the issuance of a certificate of origin. In the case of India, Department of Commerce, Ministry of Commerce and Industry, and in the case of Japan, the Ministry of Economy, Trade and Industry; and
- (b) the term “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 19.

Section 2
Claim for Preferential Tariff Treatment

1. For the purposes of claiming the preferential tariff treatment for an originating good of the exporting Party, a certificate of origin shall be submitted to the customs authority of the importing Party by the importer, together with the documents required for the importation of the good in accordance with the laws and regulations of the importing Party.
2. Notwithstanding paragraph 1, the importing Party may waive the requirement for a certificate of origin in accordance with its laws and regulations.
3. Where an originating good of the exporting Party is imported through one or more non-Parties as provided for in Article 34, the customs authority of the importing Party may require the importer, who claims the preferential tariff treatment for the good, to submit:
 - (a) a copy of through bill of lading indicating the port of exportation and importation; or

- (b) a certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those non-Parties.

4. Notwithstanding paragraph 3, the customs authority of the importing Party may require the importer to submit documents provided for in subparagraph 3(b) in addition to a copy of through bill of lading provided for in subparagraph 3(a) in accordance with the relevant provisions of Implementing Procedures referred to in Section 11.

Section 3 Issuance of Certificate of Origin

1. A certificate of origin referred to in paragraph 1 of Section 2 shall be issued by the competent governmental authority of the exporting Party on request having been made in writing by the exporter or its authorised agent.

2. For the purposes of this Section, the competent governmental authority of the exporting Party may designate other entities or bodies for the issuance of certificate of origin, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party.

3. Where the competent governmental authority of the exporting Party designates other entities or bodies to carry out the issuance of certificate of origin, the exporting Party shall notify in writing the other Party of its designees.

4. For the purposes of this Annex, upon the entry into force of this Agreement, the Parties shall establish a format of certificate of origin in the English language in the Implementing Procedures referred to in Section 11.

5. A certificate of origin shall be completed in the English language.

6. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a certificate of origin on the basis of:

- (a) a declaration provided by the exporter to the competent governmental authority of the exporting Party or its designees based on the information provided by the producer of the good to that exporter; or
- (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority of the exporting Party or its designees by the request of the exporter.

7. A certificate of origin shall be issued only after the exporter who requests the certificate of origin, or the producer of a good in the exporting Party referred to in

subparagraph 6(b), proves to the competent governmental authority of the exporting Party or its designees that the good to be exported qualifies as an originating good of the exporting Party.

8. The competent governmental authority of the exporting Party shall provide the importing Party with specimen signatures and impressions of stamps used in the offices of the competent governmental authority or its designees, upon entry into force of this Agreement and their modification thereafter.

9. Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 6(b), shall notify in writing the competent governmental authority of the exporting Party or its designees without delay when such exporter or producer knows that such good does not qualify as an originating good of the exporting Party.

10. The competent governmental authority of the exporting Party shall, when it cancels the decision to issue the certificate of origin, promptly notify the cancellation to the exporter to whom the certificate of origin has been issued, and to the customs authority of the importing Party, except where the certificate has been returned to the competent governmental authority.

Section 4 Validity of Certificate of Origin

1. An issued certificate of origin shall be applicable to a single importation of originating goods of the exporting Party into the importing Party and be valid for 12 months from the date of issuance.

2. A certificate of origin submitted to the customs authority of the importing Party after the expiration of its validity as a result of *force majeure* shall be accepted.

Section 5 Record Keeping

1. Each Party shall ensure that the competent governmental authority of the Party or its designees shall keep a record of the issued certificate of origin for a period of five years after the date on which the certificate was issued. Such record will include all antecedents, which were presented to prove the qualification as an originating good of the exporting Party.

2. Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a certificate of origin has been issued, or the producer of a good in the exporting Party referred to in subparagraph 6(b) of Section 3 shall keep the records

relating to the origin of the good for five years after the date on which the certificate of origin was issued.

3. The records to be kept in accordance with this Section may include electronic records.

Section 6 Request for Checking of Certificate of Origin

1. For the purposes of determining whether a good imported from the exporting Party under preferential tariff treatment qualifies as an originating good of the exporting Party, the customs authority of the importing Party may request information relating to the origin of the good from the competent governmental authority of the exporting Party on the basis of the certificate of origin.

2. For the purposes of paragraph 1, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide the requested information in a period not exceeding three months after the date of receipt of the request.

If the customs authority of the importing Party considers necessary, it may require additional information relating to the origin of the good. If additional information is requested by the customs authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the exporting Party, provide the requested information in a period not exceeding two months after the date of receipt of the request.

3. For the purposes of paragraph 2, the competent governmental authority of the exporting Party may request the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 6(b) of Section 3, to provide the former with the requested information.

4. The request of information in accordance with paragraph 1 shall not preclude the use of a verification method provided for in Section 7.

5. During the procedures provided for in this Section and Section 7, the customs authority of the importing Party may suspend the preferential tariff treatment while awaiting the result of verification. However, it shall not wait for the procedures to be completed before it releases the good to the importer, in accordance with its laws and regulations.

Section 7
Verification Visit

1. If the customs authority of the importing Party is not satisfied with the outcome of the request for checking pursuant to Section 6, it may request the exporting Party:
 - (a) to collect and provide information relating to the origin of a good and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the customs authority of the importing Party to the premises of the exporter to whom the certificate of origin has been issued, or the producer of the good in the exporting Party referred to in subparagraph 6(b) of Section 3; and
 - (b) to provide information relating to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designees during or after the visit pursuant to subparagraph (a).
2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1, the customs authority of the importing Party shall deliver a written communication with such request to the exporting Party at least 60 days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party, whose premises are to be visited.
3. The communication referred to in paragraph 2 shall include:
 - (a) the identity of the customs authority of the importing Party issuing the communication;
 - (b) the name of the exporter, or the producer of the good in the exporting Party, whose premises are requested to be visited;
 - (c) the proposed date and place of the visit;
 - (d) the objective and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the certificate of origin; and
 - (e) the names and titles of the officials of the customs authority of the importing Party to be present during the visit.
4. The exporting Party shall respond in writing to the importing Party, within 30 days of the receipt of the communication referred to in paragraph 2, whether it accepts or refuses to conduct the visit requested pursuant to paragraph 1.

5. The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide within 45 days or any other mutually agreed period from the last day of the visit, to the customs authority of the importing Party the information obtained pursuant to paragraph 1.

Section 8
Determination of Origin
and Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Annex.

2. The customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, and a written determination thereof shall be sent to the competent governmental authority of the exporting Party:

- (a) where the competent governmental authority of the exporting Party fails to provide the information within the period referred to in paragraph 2 of Section 6 or paragraph 5 of Section 7;
- (b) where the exporting Party refuses to conduct a visit, or that Party fails to respond to the communication referred to in paragraph 2 of Section 7 within the period referred to in paragraph 4 of Section 7; or
- (c) where the information provided to the customs authority of the importing Party pursuant to Section 6 or 7, is not sufficient to prove that the good qualifies as an originating good of the exporting Party.

3. After carrying out the procedures outlined in Section 6 or 7 as the case may be, the customs authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination. The competent governmental authority of the exporting Party shall inform such determination by the customs authority of the importing Party to the exporter, or the producer of the good in the exporting Party, whose premises were subject of the visit referred to in Section 7.

Section 9 Confidentiality

1. Each Party shall maintain, in accordance with its laws and regulations, the confidentiality of information provided to it as confidential pursuant to this Annex, and shall protect that information from disclosure that could prejudice the competitive position of the persons providing the information.

2. Information obtained by the customs authority of the importing Party pursuant to this Annex:

- (a) may only be used by such authority for the purposes of this Annex; and
- (b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, unless the information is requested to the exporting Party and provided to the importing Party, through the diplomatic channels or other channels established in accordance with the applicable laws of the exporting Party.

Section 10 Penalties and Measures against Fraudulent Acts

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other measures against its exporters to whom a certificate of origin has been issued and the producers of a good in the exporting Party referred to in subparagraph 6(b) of Section 3 who have committed fraudulent acts in connection with a certificate of origin, including submission of false declarations or documents to its competent governmental authority of the exporting Party or its designees.

Section 11 Implementing Procedures

Upon the date of entry into force of this Agreement, the Joint Committee shall adopt the Implementing Procedures that provide detailed regulations pursuant to which the customs authorities and the competent governmental authorities of the Parties shall implement their functions under this Annex.

Annex 4
Referred to in Chapter 6

Financial Services

Section 1
Scope and Definitions

1. This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in subparagraph (l) of Article 58.

2. (a) For the purposes of this Annex:

(i) the term “financial service” means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

(A) Insurance and Insurance-Related Services

(AA) direct insurance (including co-insurance):

(aa) life; and

(bb) non-life;

(BB) reinsurance and retrocession;

(CC) insurance intermediation, such as brokerage and agency; and

(DD) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services; and

(B) Banking and Other Financial Services (Excluding Insurance)

(AA) acceptance of deposits and other repayable funds from the public;

- (BB) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (CC) financial leasing;
- (DD) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;
- (EE) guarantees and commitments;
- (FF) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (aa) money market instruments (including cheques, bills, certificates of deposits);
 - (bb) foreign exchange;
 - (cc) derivative products including, but not limited to, futures and options;
 - (dd) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (ee) transferable securities; and
 - (ff) other negotiable instruments and financial assets, including bullion;
- (GG) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (HH) money broking;
- (II) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

- (JJ) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
 - (KK) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
 - (LL) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (AA) through (KK), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (ii) the term “financial service supplier” means any natural or juridical person of a Party wishing to supply or supplying financial services, but does not include a public entity; and
 - (iii) the term “public entity” means:
 - (A) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
 - (B) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.
- (b) For the purposes of subparagraph (s) of Article 3, the term “services supplied in the exercise of governmental authority” means the following:
 - (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (ii) activities forming part of a statutory system of social security or public retirement plans; and
 - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.

- (c) For the purposes of subparagraph (s) of Article 3, if a Party allows any of the activities referred to in subparagraph (b)(ii) or (iii) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, the term “services” shall include such activities.
- (d) Subparagraph (k) of Article 58 shall not apply to services covered by this Annex.

Section 2 Domestic Regulation

1. Notwithstanding any other provisions of Chapters 6, 7 and 8, a Party shall not be prevented from taking measures for prudential reasons, including measures for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service supplier including an enterprise supplying financial services, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of Chapters 6, 7 and 8, they shall not be used as a means of avoiding the Party’s commitments or obligations under Chapters 6, 7 and 8.

2. Nothing in Chapter 6 shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Section 3 Recognition

1. A Party may recognise the prudential measures of any international standard setting body or non-Party in determining how the Party’s measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the international standard setting body or non-Party concerned or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

Section 4 Dispute Settlement

Arbitral tribunals established under Article 136 for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

Section 5 New Financial Services

1. Each Party shall permit a financial service supplier of the other Party having commercial presence in its Area who is authorised to do business and regulated or supervised by a public entity under the law of the Party, to supply any new financial service that the first Party would permit its own financial service suppliers, in like circumstances, to supply. Each Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the new financial service.

2. Where a Party requires authorisation of the new financial service, a decision shall be made within a reasonable time.

3. For the purposes of this Section, the term a “new financial service” means a financial service that is not supplied by any financial service supplier in the Area of the first Party but which is supplied within the Area of the other Party and includes services related to existing and new financial products or the manner in which a financial product is delivered.

Section 6 Transfers of Information and Processing of Information

Neither Party shall take measures that prevent transfers of information or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier. Nothing in this Section restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of Chapter 6 and related provisions of this Agreement.

Section 7
Exchange of Views on Financial Services

The Parties shall hold meetings to exchange views on issues relating to financial services through appropriate forum existing at the time of entry into force of this Agreement or that agreed by the Parties, at such time and venue as may be agreed by the Parties. The meetings shall be composed of relevant entities including but not limited to supervisory authority, which shall be decided by respective Parties.

Annex 5
Referred to in Chapter 6

Telecommunications Services

Section 1
Scope

1. This Annex shall apply to measures affecting trade in telecommunications services.
2. This Annex shall apply subject to rules, regulations and licence conditions, as applicable within the Area of each Party, provided that they are not inconsistent with this Agreement.
3. This Annex shall not apply to measures affecting broadcasting services as defined in the laws and regulations of each Party.

Note: For the purposes of this paragraph, broadcasting services shall include radio and television services and radio and television transmission services under the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991).

4. Nothing in this Annex shall be construed:
 - (a) to require a Party to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services, other than as provided for in its Schedule of Specific Commitments in Annex 6; or
 - (b) to require a Party (or to require a Party to oblige service suppliers in its Area) to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services not offered to the public generally.

Section 2
Definitions

For the purposes of this Annex:

- (a) the term “essential facilities” means facilities of a public telecommunications transport network or service that:

- (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (b) the term “intra-corporate communications” means telecommunications through which a company communicates within the company or with or among its subsidiaries, branches and, subject to the laws and regulations of a Party, affiliates. For these purposes, the terms “subsidiaries”, “branches” and, where applicable, “affiliates” shall be as defined by each Party. “Intra-corporate communications” in this Annex excludes commercial or non-commercial services that are supplied to companies that are not related subsidiaries, branches or affiliates, or that are offered to customers or potential customers;
- (c) the term “leased circuits” means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users;
- (d) the term “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) use of its position in the market;
- (e) the term “non-discriminatory” means treatment no less favourable than that accorded to any other user of like public telecommunications transport networks or services under like circumstances;
- (f) the term “public telecommunications transport network” means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points, as provided for in the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the GATS.

- (g) the term “public telecommunications transport service” means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied

information between two or more points without any end-to-end change in the form or content of the customer's information, as provided for in the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the GATS.

- (h) the term “reference interconnection offer” means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body specifying rates, terms and conditions;
- (i) the term “telecommunications dispute resolution body” means any body responsible for resolution of disputes concerning telecommunications;
- (j) the term “telecommunications regulatory body” means any body responsible for the regulation of telecommunications; and
- (k) the term “users” means service consumers and service suppliers.

Section 3 Access to and Use of Public Telecommunications Transport Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications transport networks and services on reasonable and non-discriminatory terms and conditions, for the supply of a service included in its Schedule of Specific Commitments in Annex 6. This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport networks or services offered through suppliers of public telecommunications transport networks or services of the former Party, within or across the border of the former Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted:

- (a) to purchase or lease and attach terminal or other equipment which interfaces with the public telecommunications transport network and which is necessary to supply a supplier's services;
- (b) to interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier;

- (c) to use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally; and
- (d) to provide services to users over any leased or owned circuit(s) to the extent that the scope and type of such services are consistent with the laws and regulations of the Party.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within and across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages or to protect the personal data of users, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services other than as necessary:

- (a) to safeguard the public service responsibilities of suppliers of public telecommunications transport networks or services, in particular their ability to make their networks or services available to the public generally;
- (b) to protect the technical integrity of public telecommunications transport networks or services;
- (c) to ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in the former Party's Schedule of Specific Commitments in Annex 6; or
- (d) to ensure that such access to and use of public telecommunications transport networks and services shall not constitute a security and safety hazard and is not in contravention of any statute, rule or regulation, including those related to public policy of the Party, which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications transport networks and services may include:

- (a) restrictions on resale or shared use of public telephone services;
- (b) a requirement to use specified technical interfaces, including interface protocols, for the interconnection with such networks and services;
- (c) requirements, where necessary, for the inter-operability of such services;
- (d) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;
- (e) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (f) notification, registration and licensing.

7. Notwithstanding the preceding paragraphs, each Party may, consistent with its level of development, place reasonable conditions on access to and use of public telecommunications transport networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services. Such conditions shall be specified in each Party's Schedule of Specific Commitments in Annex 6.

Section 4 Interconnection to be Ensured

Each Party shall ensure interconnection between a supplier of public telecommunications transport networks and any other suppliers of public telecommunications transport networks or services to the extent provided for in its laws and regulations.

Section 5 Mobile Number Portability

Each Party shall endeavour to encourage that suppliers of public telecommunications transport networks or services in its Area provide number portability for mobile services designated by that Party, to the extent technically feasible, on a timely basis and on reasonable terms and conditions.

Section 6 Resale

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its Area do not impose unfair or discriminatory conditions or limitations on the provision of the resale services by suppliers of public telecommunications transport networks or services of the other Party.

Note: For India, this Section shall only apply to the IPLC (international private leased circuits) services.

Section 7 Treatment by Major Suppliers

1. Each Party shall ensure that any major supplier in its Area accords suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than such major supplier accords in like circumstances to itself, its subsidiaries, its affiliates, or any non-affiliated service supplier regarding:

- (a) the availability, provisioning, rates, or quality of like public telecommunications transport networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

Note: This paragraph is applied only to major suppliers that have control over essential facilities.

2. Each Party shall monitor or assess such treatment referred to in paragraph 1 on the basis of whether such suppliers of public telecommunications transport networks or services, their subsidiaries, their affiliates, and non-affiliated service suppliers are in like circumstances.

Section 8 Competitive Safeguards

1. Each Party shall, through its relevant authorities, maintain appropriate measures for the purpose of preventing a major supplier from engaging in or continuing anti-competitive practices.

2. For the purposes of paragraph 1, anti-competitive practices shall include:

- (a) using information obtained from competitors with anti-competitive results; and

- (b) not making available to suppliers of public telecommunications transport networks or services, on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Section 9
Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier in its Area provides interconnection with suppliers of public telecommunications transport networks or services of the other Party at any specified technically and commercially feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated suppliers of public telecommunications transport networks or services or of its subsidiaries or other affiliates;

Note: With regard to “rates” in this subparagraph, it is understood that interconnection rates are commercially or economically negotiated between suppliers of public telecommunications transport networks or services subject to the laws and regulations of each Party consistent with subparagraph (b).

- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, in a way that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

Note: The Parties understand that timeliness may vary from case to case, depending upon the complexity of each interconnection negotiation, which may be affected by a range of factors. However, interconnection shall not be delayed without justifiable reasons.

- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.

2. Each Party shall endeavour to require the major suppliers in its Area to provide suppliers of public telecommunications transport networks or services of the other

Party, interconnection with the major suppliers' unbundled network components or facilities for the provision of public telecommunications transport networks or services.

3. Implementation of the provisions of paragraph 2 may be determined by each Party, depending upon the state of market conditions in the relevant markets as assessed by the Party in its Area.

4. Nothing in the preceding paragraphs shall prevent either Party from taking such measures as are necessary to protect the security of the networks in its Area subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. It shall be ensured that a major supplier is required to allow other suppliers of public telecommunications transport networks or services who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection at premises owned by the major supplier; or
- (b) to install their cables and lines which are essential for interconnection at premises, conduits, cable tunnels or telephone poles, owned by the major supplier,

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

6. It shall be ensured that major suppliers are required to provide a reference interconnection offer for approval by the relevant regulatory authorities.

7. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its Area on the basis of:

- (a) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services; or
- (b) the terms and conditions of an interconnection agreement.

8. Paragraphs 1, 2 and 5 through 7 are applied only to major suppliers that have control over essential facilities.

9. The procedures applicable for interconnection to a major supplier will be made publicly available.

10. It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

11. A supplier of public telecommunications transport networks or services of a Party requesting interconnection with a major supplier in the Area of the other Party shall have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known,

to an independent domestic body in that other Party, which may be a telecommunications regulatory body or dispute resolution body as referred to in Section 15, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

Section 10 Provisioning of Leased Circuit Services

1. Each Party shall endeavour to encourage that a major supplier in its Area provides suppliers of public telecommunications transport networks or services of the other Party with leased circuit services that are public telecommunications transport services on terms and conditions, and at rates, that are not unduly unfavourable or disadvantageous.

2. Paragraph 1 shall be applied only to major suppliers that have control over essential facilities.

Section 11 Universal Service

Each Party shall administer any universal service obligation that it defines and maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

Section 12 Public Availability of Licensing Criteria

1. Where a licence is required for the supply of a telecommunications service, a Party shall make publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
 - (b) the terms and conditions of individual licences.
2. The reasons for denial of a licence shall be made known to the applicant upon request.

Section 13 Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body and dispute resolution body are separate from, and not accountable to, any supplier of public telecommunications transport networks or services.
2. Each Party shall ensure that the decisions of, and the procedures used by, its telecommunications regulatory body and dispute resolution body are impartial with respect to all market participants.

Section 14 Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.
3. The Parties understand that measures regarding the allocation and assignment of spectrum and frequency management are not measures that are *per se* inconsistent with Article 59. Accordingly, each Party retains the right to exercise its spectrum and frequency management policies, which may affect the number of suppliers of public telecommunications transport networks or services, provided that it does so in a manner that is consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs.

Section 15 Dispute Settlement and Appeal

1. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party have timely recourse to its telecommunications

regulatory body or dispute resolution body to resolve disputes in accordance with the laws and regulations of the former Party.

2. Each Party shall ensure, to the extent provided for in its laws and regulations that any supplier of public telecommunications transport networks or services aggrieved by the determination or decision of the relevant telecommunications regulatory body or dispute resolution body may petition that body for reconsideration of that determination or decision. Neither Party may permit such a petition to constitute grounds for non-compliance with such determination or decision of the said body unless an appropriate authority suspends, withdraws or stays such determination or decision.

3. Each party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by a determination or decision of the relevant telecommunications regulatory body has the opportunity to appeal such determination or decision to an independent judicial or administrative authority.

Section 16 Transparency

Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with such networks and services;
- (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
- (d) conditions applying to attachment of terminal or other equipment; and
- (e) notifications, registration or licensing requirements, if any.

Section 17 Unsolicited Commercial E-mail

1. Each Party may take appropriate and necessary measures to regulate unsolicited commercial e-mail for advertising purposes in accordance with its laws and regulations.

2. Each Party shall endeavour to provide the other Party with information, including its related laws, regulations and best practices, in relation to the fight against unsolicited commercial e-mail for advertising purposes.

Annex 6
Referred to in Chapter 6

Schedules of Specific Commitments
in relation to Article 62

Part 1
Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991) and the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) (hereinafter referred to in this Annex as “CPC”). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated March 28, 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in the Schedules of Specific Commitments of the Parties correspond respectively to the supply of services defined in subparagraphs (m)(i), (ii), (iii) and (iv) of Article 58.
4. The entry “Unbound*” means unbound due to lack of technical feasibility.
5. The use of “**” against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

Part 2
Schedule of India

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>3) Foreign Investment Promotion Board (FIPB) approval will be required in sectors where such approval is specified under the Consolidated FDI Policy-Circular 2 of 2010.</p> <p>A foreign company can set up operations in India under the following routes:</p> <p>(a) As an incorporated entity by incorporating a company under applicable laws through a Joint Ventures or Wholly Owned Subsidiaries. These entities can undertake activities permitted as per the Foreign Exchange Management Act (FEMA).</p> <p>(b) As an office of a foreign entity through liaison office/representative office, project office and branch office. Such offices can undertake activities permitted under the FEMA.</p> <p>In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, MA and NT restrictions specified in the Consolidated FDI Policy-Circular 2 of 2010, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy-Circular 2 of 2010 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.¹</p>	<p>3) In case of collaboration with public sector enterprises or government undertakings as joint venture partners, preference in access will be given to Japanese service suppliers/entities which offer the best terms for transfer of technology.</p> <p>Taxation laws for domestic and Japanese service suppliers, as per the provisions of the relevant applicable laws.</p> <p>Subsidies, where granted, shall be available only to domestic service suppliers.</p> <p>In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, MA and NT restrictions specified in the Consolidated FDI Policy-Circular 2 of 2010, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy-Circular 2 of 2010 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.²</p>	

	4) Unbound except as per commitments in Chapter 7 on Movement of Natural Persons.	4) Unbound, except as in the MA column.	
II. SECTOR – SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(b) Accounting and book keeping services (862) (excluding auditing services)	1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section and further subject to the requirement of obtaining professional indemnity insurance from home country of service provider.	
(d) Architectural services (8671)	1) None 2) None 3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects. 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(e) Engineering services (8672)	1) None 2) None 3) None	1) None 2) None 3) None	

¹ It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy-Circular 2 of 2010 or any amendments made thereto from time to time with regard to relevant sectoral commitments.

² It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy-Circular 2 of 2010 or any amendments made thereto from time to time with regard to relevant sectoral commitments.

	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
(f) Integrated engineering services (8673)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(g) Urban planning and landscape architectural services (8674)	1) None 2) None 3) None except that the establishment would be only through incorporation as partnership firm constituted by Architects. 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(h) Medical and dental services (9312)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research. 2) None 3) Only through incorporation with a foreign equity ceiling of 74 percent subject to the condition that the latest technology for treatment will be brought in. 4) Unbound except as in the horizontal section. None for charitable purposes.	1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section.	
(i) Veterinary services (932)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(j) Services provided by Midwives, Nurses, Physiotherapists and para-medical personnel (93191)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions	1) None	

	<p>covering areas of second opinion to help in diagnosis of cases or in the field of research.</p> <p>2) None</p> <p>3) Only through incorporation with a foreign equity ceiling of 74 percent subject to the condition that the latest technology for treatment will be brought in.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	
B. Computer and Related Services (84)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
C. Research and Development Services			
(a) R&D services on the following natural sciences only: Heat, light, electromagnetism, astronomy, but excluding atomic energy and related matters (85101) Engineering and technology, including applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircrafts, civil engineering, construction, information, etc. (85103)	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
R&D services in agricultural sciences (85104)	<p>1) None</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	

(b) R&D services on social sciences and humanities (852)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
D. Real Estate Services			
(b) on a fee or contract basis (822)	1) None 2) None 3) None for Consultancy Services. 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
E. Rental/Leasing Services (without operators)			
(a) Rental/leasing services without operators relating to ships (83103) (excluding the services of actual international transport of Cargo)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section.	
(b) Rental/leasing services without operators relating to aircraft (83104)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section.	
(c) Rental/leasing services without operators relating to other transport equipment (83101 + 83102 + 83105) (excluding Railroad Transport & Multimodal Transport)	1) Unbound 2) Unbound 3) None	1) Unbound 2) Unbound 3) None except that prescribed minimum capitalisation norms must be adhered to.	

	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
(d) Rental/leasing services without operators relating to other machinery and equipment (83106-83109)	1) Unbound 2) Unbound 3) None 4) Unbound except as in the horizontal section.	1) Unbound 2) Unbound 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section.	
(e) Rental/leasing services concerning personal and household goods (832)	1) Unbound 2) Unbound 3) None 4) Unbound except as in the horizontal section.	1) Unbound 2) Unbound 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section.	
F. Other Business Services			
(a) Advertising services Sale of leasing services of advertising space of time (87110) Planning, creating and placement of services of advertising (87120)	1) None subject to the requirement that foreign channels must seek advertising for the down link beam through domestic entities and foreign print media must seek advertisement through domestic entities. 2) None 3) None subject to incorporation and foreign equity ceiling of 49 percent. Management control must be located in India. 4) Unbound except as in the horizontal section.	1) None subject to the requirement that majority of content would be created locally by Indian nationals. 2) None 3) None 4) Unbound except as in the horizontal section.	
(c) Management consulting services excluding all services relating to legal consultancy (86501**, 86502**, 86503**, 86505**, 86506**, 86509**)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	

(d) Project management services other than for construction (86601)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(e) Technical testing and analysis services (8676)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(g) Services incidental to fishing (882)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(h) Services incidental to mining (883 + 5115)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(j) Services incidental to energy distribution (887**) excluding energy trading and load dispatch functions	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(k) Placement and supply services of Personnel (872)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	

(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (633)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(o) Building-cleaning services (874)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(p) Photographic services excluding aerial photography, satellite pictures and satellite enabled photography (875**))	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(q) Packaging services (876)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(s) Convention services (87909**))	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
(t) Specialty design services (87907**))	1) None 2) None 3) None except that the establishment would be	1) None 2) None 3) None	

	only through incorporation as partnership firm constituted by Architects.		
	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
2. COMMUNICATION SERVICES			
C. Telecommunication Services			
<p>a) Voice telephone services (7521**) + Cellular mobile telephone</p> <p>b) Packet switched data transmission services (7523**)</p> <p>i) Radio paging services</p> <p>ii) Internet services</p> <p>c) Circuit switched data transmission services (7523**)</p> <p>d) Telex service (7523**)</p> <p>e) Telegraph services (7522**)</p> <p>f) Facsimile services (7521**+7529**)</p> <p>g) Private leased circuit services (7522**+7523**)</p> <p>o) Others</p> <p>(i) V-Sat services</p> <p>(iii) Global mobile personal communications services</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) The service will be permitted to be provided as per licence agreement³ only after the operator gets a licence from the Designated Authority.</p> <p>The operator should be a company registered in India with maximum foreign equity direct and/or indirect not exceeding 74 percent.</p> <p>For foreign equity more than 49 percent, FIPB approval would be required.</p> <p>Number of licences, may, however, be limited due to scarce resources such as right of way and spectrum availability subject to a minimum of two licences in each service area.</p> <p>Resale of telephone services is not permitted.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except the followings:</p> <p>(a) The Chief Officer in charge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful interception of messages should be resident Indian Citizens.</p> <p>(b) The Majority Directors on the Board of the licensee shall be Indian Citizens.</p> <p>(c) The positions of the Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by Ministry of Home Affairs in India annually.</p> <p>(d) Operation and Maintenance of telecom network by Indian Engineers only.</p> <p>(e) Government Public Sector Undertakings.</p> <p>4) Unbound except as in the horizontal section.</p>	
Data and message transmission services, the followings:	1) None except the provision of all services is subject to commercial arrangements with licensed Telecom service suppliers.	1) None	
h) Electronic mail (7523)			

³ The Licence Agreement includes terms and conditions of the licence for providing service.

i) Voice mail (7523) j) On-line information and data base retrieval (7523) k) Electronic Data Interchange (EDI) (7523**) l) Enhanced/value added facsimile services, including store and forward, store and retrieve (7523) n) On-line information and data processing (843**)	2) None 3) The service will be permitted to be provided as per licence agreement only after the operator gets a licence from the Designated Authority. The operator should be a company registered in India with maximum foreign equity direct and/or indirect not exceeding 74 percent. For foreign equity more than 49 percent, FIPB approval would be required. 4) Unbound except as in the horizontal section.	2) None 3) None 4) Unbound except as in the horizontal section.	
D. Audiovisual Services (a) Motion picture or video distribution services (96113)	1) Unbound 2) Unbound* 3) (a) Only through representative offices which will be allowed to function as branches of companies incorporated outside India. (b) Numerical ceiling in relation to the import of titles for this Agreement will be in accordance with the India's Revised Offer at the GATS ⁴ . The current limit is 100 titles per year. 4) Unbound except as in the horizontal section.	1) Unbound 2) Unbound* 3) None 4) Unbound except as in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (512) B. General Construction Work for Civil Engineering (513) C. Installation and Assembly Work	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None except that conditions in the MA column would apply. 4) Unbound except as in the horizontal section.	

⁴ India's commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

(514+516)			
D. Building Completion and Finishing Work (517)			
E. Other (511+515+518)			
4. DISTRIBUTION SERVICES (EXCLUDING LIVE ANIMALS)			
<p>A. Commission Agents' Services Covering Sales on a Fee or Contract Basis of:</p> <p>Agricultural raw materials (62111**)</p> <p>Food products excluding beverages and tobacco (62112**)</p> <p>Machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles (62114)</p> <p>Furniture, household goods, hardware and ironmongery (62115)</p> <p>Textiles, clothing and footwear (62116)</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to approval of the Reserve Bank of India (RBI)/FIPB and conformity with FEMA regulations, as applicable.</p> <p>4) Unbound, except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as in the horizontal section.</p>	
<p>B. Wholesale Trade Services</p> <p>Agricultural raw materials (6221**)</p> <p>Food excluding beverages and tobacco (6222**)</p> <p>Textiles, clothing and footwear (6223)</p> <p>Household appliances, articles</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to approval of RBI/FIPB and conformity with FEMA, as applicable.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that conditions in the MA column would apply.</p> <p>4) Unbound, except as in the horizontal section.</p>	

and equipment (6224) Miscellaneous consumer goods (6226) Machinery, equipment and supplies (6228)			
C. Single Brand Product Retail Services (excluding in prohibited sectors as specified under the FDI Policy-Circular No. 2 of 2010, and in the following sectors: petroleum and natural gas and petroleum and natural gas products and tobacco), subject to the following conditions: (a) Products to be sold should be of a 'Single Brand' only. (b) Products should be sold under the same brand internationally i.e. products should be sold under the same brand in one or more countries other than India. (c) 'Single Brand' product-retailing would cover only products which are branded during manufacturing.	1) Unbound 2) Unbound 3) FDI up to 51 percent allowed subject to approval of RBI/FIPB and conformity with FEMA and any other laws and regulations, as applicable. 4) Unbound except as in the horizontal section.	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as in the horizontal section.	
D. Franchising Services in respect of Single Brand retailing services as specified in category C above.	1) Unbound 2) Unbound 3) None subject to approval of RBI/FIPB and conformity with FEMA and any other laws and regulations, as applicable. 4) Unbound except as in the horizontal section.	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as in the horizontal section.	
5. EDUCATION SERVICES			
Higher education services (923)	1) None subject to the condition that service	1) None	

	<p>providers would be subject to regulations, as applicable to domestic providers in the country of origin.</p> <p>2) None</p> <p>3) None subject to the condition that fees to be charged can be fixed by an appropriate authority and that such fees do not lead to charging capitation fees or to profiteering. Subject further to such regulations, already in place or to be prescribed by the appropriate regulatory authority.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	
6. ENVIRONMENTAL SERVICES			
B. Refuse Disposal Services (9402)	1) None	1) None	
C. Sanitation and Similar Services (9403)	2) None	2) None	
	3) None	3) None	
	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
7. FINANCIAL SERVICES			
<p>The commitments in financial services are made in accordance with the GATS and its Annex on Financial Services. All the commitments are subject to entry requirements, domestic laws, rules and regulations, guidelines and the terms and conditions of the RBI, Securities and Exchange Board of India, Insurance Regulatory and Development Authority (IRDA) and any other competent authority in India.</p> <p>The sectors/sub-sectors listed below are in accordance with the listing in the Annex on Financial Services of the GATS.</p>			
A. Insurance and Insurance Related Services			
Life insurance 5(a) (i) (A)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None except establishment would be through incorporation with foreign equity not exceeding 26 percent.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	

<p>Non-life insurance 5(a) (i) (B)</p>	<p>1) Unbound except that Indian companies are statutorily required to take prior permission of the Central Government. Before they take out or renew any policy of insurance in respect of any property in India or any ship or other vessel or aircraft registered in India with an insurer whose principal of business is outside India.</p> <p>2) Unbound</p> <p>3) None except establishment would be through incorporation with foreign equity not exceeding 26 percent.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None except as provided in the horizontal section.</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>Reinsurance and retrocession 5(a)(ii)</p>	<p>1), 2) Reinsurance can be taken with foreign reinsurers to the extent of the residual uncovered risk after obligatory or statutory placements domestically with Indian insurance companies.</p> <p>3) None except establishment would be through incorporation and subject to the condition that foreign equity not exceeding 26 percent.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>Insurance intermediation, limited to reinsurance Ex. 5(a)(iii)</p>	<p>1), 2) Reinsurance of domestic risks can be placed with foreign reinsurers through overseas brokers, to the extent mentioned under reinsurance and retrocession.</p> <p>3) (a) Overseas brokers are allowed to have resident representatives and representative offices who can procure reinsurance business from Indian insurance companies to the extent mentioned above. They can also place reinsurance business from abroad with Indian insurance companies.</p> <p>(b) Except for the business indicated above, the resident representatives and representative offices cannot undertake any other activity in India.</p> <p>(c) All expenses of the resident representatives and representative offices have to be met by remittances from</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p>	

	abroad and no income can be received in India from Indian residents.		
	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
Services auxiliary to insurance, such as consultancy, actuarial, risk assessment Ex. 5 (a) (iv)	1) None 2) Unbound 3) None subject to the conditions that foreign companies can be established through incorporation with foreign equity not exceeding 51 percent. In the case of Actuarial and Advisory Services, formal certification by Actuarial Society of India would be required. 4) Unbound except as in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section.	
B. Banking and Other Financial Services (excluding insurance)			
Acceptance of deposits and other repayable funds from the public 5(a)(v) Lending of all types, including consumer credit, mortgage credit, Factoring and financing of commercial transactions but excluding factoring Ex. 5(a)(vi) All payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers' drafts 5(a)(viii) Guarantees and commitments 5(a)(ix) Trading for own account of the following: - money market instruments	1) Unbound 2) Unbound 3) In each of the services given below in which commitments are being undertaken for Banking and non-banking financial services companies, access is subject to fulfilment of minimum capitalisation norms. For all activities listed in this section of the Schedule excluding factoring and venture capital. (a) through branch operations and as a wholly owned subsidiary of a foreign bank licensed and supervised as a bank in its home country and subject to regulations of RBI. (b) India shall give favourable consideration (For greater certainty, "favourable consideration" does not impose a legal obligation to grant a permission) to the application for establishment of branches by Japanese banks, provided that they meet India's requirement relating to the establishment of bank branches. The favourable consideration shall be given up to ten applications over four years.	1) Unbound 2) Unbound 3) For all activities listed in this section of the Schedule excluding factoring and venture capital. (a) Public sector enterprises can invest surplus funds in term deposits only with scheduled commercial banks (including Wholly Owned Subsidiaries) incorporated in India; their investment of surplus funds in term deposits with Wholly Owned Subsidiaries would be subject to guidelines by RBI. (b) For transferable securities, unbound except for entities established in accordance with the limitations specified in the market access column.	

<p>(including cheques, bills, certificates of deposits) - foreign exchange - transferable securities Ex. 5(a)(x)(A) (B) (E)</p> <p>Clearing services for other banks for cheques, drafts and other instruments Ex. 5(a)(xiv)</p>	<p>(c) Banks are allowed to install ATMs at branches and at other places identified by them. Installation of ATM at a place other than in licensed branches is treated as a new place of business and requires a licence. Licences issued for ATMs installed by foreign banks will not be included in the ceiling referred to in item (b) above.</p> <p>(d) Investments in other financial services companies by branches of foreign banks licensed to do banking business in India individually not to exceed 10 percent of owned funds or 30 percent of the invested company's capital whichever is lower.</p> <p>(e) Licences for new foreign banks may be denied when the maximum share of assets in India both on and off balance sheet of foreign banks to total assets both on and off balance sheet of the banking system exceeds 15 percent.</p> <p>(f) Foreign banks are subject to non-discriminatory resource allocation requirements.</p> <p>(g) In addition, foreign banks are permitted to invest in private sector banks through the FDI route subject to foreign equity ceiling of 49 percent and subject to the condition that in the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.</p> <p>(h) For transferable securities, in addition to the above, through establishment of locally incorporated joint venture company with foreign equity not exceeding 74 percent. The foreign equity participation will be limited to recognised foreign stock broking companies.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>4) Unbound except as in the horizontal section.</p>	
<p>Factoring Ex 5(a) (vi)</p>	<p>1) Unbound 2) Unbound</p>	<p>1) Unbound 2) Unbound</p>	

	<p>3) Allowed for foreign financial services companies (including banks) through incorporation.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>3) Unbound except for entities established in accordance with the limitations specified in the market access column.</p> <p>4) Unbound except as in the horizontal section.</p>	
Venture Capital	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (a) Allowed for foreign financial services companies (including banks) through incorporation.</p> <p>(b) Funding has to be entirely out of equity.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound except for entities established in accordance with the limitations specified in the market access column.</p> <p>4) Unbound except as in the horizontal section.</p>	
Financial leasing 5(a)(vii)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Allowed for foreign financial services companies (including banks) through incorporation.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services 5(a)(xiii)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None except establishment would be through incorporation with foreign equity not exceeding 26 percent.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues 5(a)(xi)	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (a) Allowed for foreign bank branches licensed to do banking business in India.</p> <p>(b) Allowed for foreign financial services companies (excluding banks) through</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound except for entities established in accordance with the limitations specified in the market access column.</p>	

	<p>incorporation with foreign equity not exceeding 74 percent.</p> <p>(c) Allowed for banks through incorporation with foreign equity not exceeding 51 percent.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>4) Unbound except as in the horizontal section.</p>	
<p>Money broking 5(a) (xii)</p>	<p>1),2),3) Unbound</p> <p>4) Unbound except as in the horizontal section</p>	<p>1),2),3) Unbound</p> <p>4) Unbound except as in the horizontal section</p>	
<p>Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services 5 (a) (xv)</p>	<p>1), 2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section</p>	<p>1), 2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section</p>	
<p>Financial consultancy services, i.e. financial advisory services provided by financial advisers, etc. to customers on financial matters, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy Ex. 5(a)(xvi)</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (a) Allowed for Foreign bank branches licensed to do banking business in India. (b) Allowed for foreign financial services companies (including banks) through incorporation.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
8. HEALTH RELATED AND SOCIAL SERVICES			
<p>A. Hospital Services (9311)</p>	<p>1) None for provision of services on provider to provider basis such that the transaction is between two established medical institutions, covering the areas of second opinion to help in diagnosis of cases or in the field of research.</p> <p>2) None</p> <p>3) Only through incorporation with a foreign equity ceiling of 74 percent and subject to the condition that the latest technology for treatment</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

	will be brought in Publicly funded services may be available only to Indian citizens or may be supplied at differential prices to persons other than Indian citizens.		
	4) Unbound except as in the horizontal section. None for charitable purposes.	4) Unbound except as in the horizontal section.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and other Lodging Services (Ex. 641)	1) None 2) None 3) Only through incorporation 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
B. Travel Agency and Tour Operator Services (7471)	1) None 2) None 3) Only through incorporation 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
C. Tourist Guides Services (7472)	1) Unbound* 2) None 3) Numerical ceiling in relation to the number of tourist guides for this Agreement will be in accordance with the India's Revised Offer under the GATS ⁵ . The current limit is 500 guides. 4) Numerical ceiling in relation to the number of tourist guides for this Agreement will be in accordance with the India's Revised Offer under the GATS ⁶ . The current limit is 500 guides.	1) Unbound* 2) None 3) None 4) Unbound except as in the horizontal section.	

⁵ India's commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

⁶ India's commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

	For others: Unbound except as in horizontal section.		
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (OTHER THAN AUDIO-VISUAL SERVICES)			
A. Entertainment Services (including Theatre, Live bands and circus services (9619))	1) Unbound 2) None 3) None 4) Unbound except as in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as in the horizontal section.	
D. Sporting and other recreational services (964**) (excluding lottery, gambling and betting services)	1) None 2) None 3) None 4) Unbound except as in the horizontal section and subject to reciprocity.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
The commitments in Maritime Transport are made in accordance with the GATS. All commitments are subject to domestic laws, entry requirements, rules and regulations and the terms and conditions of the Directorate General of Shipping, RBI and any other competent authority in India. For supply of Maritime Auxiliary Services through commercial presence under Mode 3, it will be only by establishing a company registered under any Central Act or State Act in India and having its principal place of business in India and subject to the condition that in the case of foreign investors having prior collaboration in that specific service sector in India, FIPB approval would be required.			
International Transport (Freight and Passengers excluding cabotage and offshore transport as defined in the Appendix)	1) (a) Liner Shipping: None except - Preference will be given to Indian Flag vessels for government cargoes; and Government owned/controlled cargo. - Government policy on FOB/ FAS will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/taken on international rental basis.	1) (a) Liner Shipping: None except - Preference will be given to Indian Flag vessels for government cargoes; and Government owned/controlled cargo. - Government policy on FOB/ FAS will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/taken on international rental basis.	Access to and use of Port Facilities No measures shall be applied to the following services which deny reasonable and non-discriminatory access to international maritime suppliers: 1. Pilotage 2. Towing, Tug assistance & pushing,

	<p>(b) Bulk Shipping: None Except</p> <p>(i) Dry, Liquid and Gas other than LNG:</p> <ul style="list-style-type: none"> - Preference will be given to Indian Flag vessels for government cargoes; and Government Owned/ controlled cargo. - Government policy on FOB/ FAS imports and export will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/ taken on international rental basis. <p>(ii) LNG: Unbound</p> <p>(c) Passenger: None</p> <p>2) None</p> <p>3) (a) None but condition that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or State Act having its principal place of business in India, must be established.</p> <p>(b) Other forms of commercial presence for the supply of International Maritime Transport Services (as per definitions): Unbound</p> <p>4) (a) Ships crews: Unbound</p> <p>(b) key shore personnel: Unbound</p>	<p>(b) Bulk Shipping: None Except</p> <p>(i) Dry, Liquid and Gas other than LNG.</p> <ul style="list-style-type: none"> - Preference will be given to Indian Flag vessels for government cargoes; and Government owned/ controlled cargo. - Government policy on FOB/ FAS imports and export will hold good. - Indian flag vessels will have the first right of refusal for carrying such cargo and only thereafter can foreign flag ships be allowed to be in-chartered/ taken on international rental basis. <p>(ii) LNG: Unbound</p> <p>(c) Passenger: None</p> <p>2) None</p> <p>3) (a) None but condition that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or State Act having its principal place of business in India, must be established.</p> <p>(b) Unbound</p> <p>4) (a) Ships crews: Unbound</p> <p>(b) key shore personnel: Unbound</p>	<p>3. Provisioning, fuelling & watering,</p> <p>4. Garbage collecting & ballast waste disposal</p> <p>5. Port Captain services,</p> <p>6. Navigation aids,</p> <p>7. Shore based operational services essential to ship operations, including communications, water and electrical supplies,</p> <p>8. Emergency repair facilities,</p> <p>9. Anchorage, berth and berthing services</p>
A. Maritime Auxiliary Services			
Maritime cargo handling services	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except as indicated in Horizontal commitment/Head Note to this Schedule.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except as indicated in Horizontal commitment/Head Note to this Schedule.</p> <p>4) Unbound except as in the horizontal section.</p>	
Storage and warehousing services in ports	<p>1) Unbound*</p> <p>2) None</p>	<p>1) Unbound*</p> <p>2) None</p>	

	<ul style="list-style-type: none"> 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	<ul style="list-style-type: none"> 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	
Customs clearance services	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound 4) Unbound except as in the horizontal section. 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) Unbound 4) Unbound except as in the horizontal section. 	
Container station and depot services	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	<ul style="list-style-type: none"> 1) Unbound* 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	
Maritime agency services	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	
Maritime freight forwarding services	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	<ul style="list-style-type: none"> 1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section. 	
International rental/ charter of vessels with crew or on bareboat basis (excluding cabotage and offshore transport)	<ul style="list-style-type: none"> 1) Unbound 2) None except obtaining permission from Director General (Shipping) for chartering a foreign flag vessel in the absence of availability of a suitable Indian vessel. 	<ul style="list-style-type: none"> 1) Unbound 2) None except vessels rented by Indian nationals are considered as foreign vessels. 	

	3) Unbound 4) Unbound except as in the horizontal section.	3) Unbound 4) Unbound except as in the horizontal section.	
Maintenance and repairs of sea going vessels	1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section.	1) Unbound 2) None 3) None except as indicated in Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section.	
Ship broking service (748**)	1) Unbound 2) None 3) None except as indicated in the Head Note. 4) Unbound except as in the horizontal section.	1) Unbound 2) None 3) None except as indicated in the Horizontal commitment/Head Note to this Schedule. 4) Unbound except as in the horizontal section.	
C. Air Transport Service			
(d) Maintenance and repair of aircraft (8868**)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	

Appendix
Definitions Related to Section 11.A. – Maritime Transport Services

1. “International Transport (Freight and Passenger)”, for the purpose of this schedule, is to mean transportation of international Maritime Freight and Passengers by sea going vessels from the port of loading in one country to the port of discharge in another country.
2. Cabotage: This Schedule does not include any commitments on “Cabotage” or “Maritime Transport Services” which are described as transportation of passengers or goods between any port located in India and any other port also located in India and traffic originating and terminating in the same port located in the country and further includes transportation of passengers or goods between a port located in India and installation and structures situated on the continental shelf of India.
3. Offshore Transport: for the purposes of the schedule only, “Offshore Transport” refers to shipping services involving the transportation of passengers or goods between a port located in India and any location installation or structure associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of India, the sea-bed of the Indian coastal seas and the subsoil of the sea-bed, or situated on the continental shelf of India.
4. “Other forms of Commercial Presence for the supply of International Transport Services” means ability for International Maritime Transport Service suppliers to undertake local activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element.

These activities include, but are not limited to:

- a. marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- b. acquisition on their own account or on behalf of their customers (and the resale to their customers) for any transport and related services, including anchorage, berth and berth services, and inward transport services by any mode, particularly road and rail, inland waterways, necessary for the supply of the integrated services;
- c. the preparation of transport documents, customs documents, or other documents related to the origin and character of goods transported;
- d. the provision of business information, including computerised information systems and electronic data interchange;
- e. setting up of business arrangements with any locally established shipping agency and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to horizontal commitments on movement of personnel);
- f. organising any aspect of the call of the vessel or taking control over cargoes;
- g. the provision of Ships Managers’ Services.

NOTE: In order to enforce certain standards and conditions which need to be fulfilled by shipping service suppliers, particularly those providing ship personnel and crew and also those engaged in providing ships management services, and to ensure that the owner, operator, agent or manager has:

- the capability of implementing international standards as well as IMO stipulations and recommendations;
- the necessary financial structure so that he is responsible and accountable;
- the capability of implementing, the safety; and marine pollution controls;
- fulfilled requirements of quality management and his operations are transparent;

a system of registration/licensing of shipping service supplier is under consideration in India.

5. “Ship Managers” means persons entering India as the agents or representatives of a ship’s owner or operator for the purposes of assessing requirements, negotiating and authorising expenditures necessary to the maintenance and operations of a vessel as well as the Handling of Cargo.
6. “Maritime Cargo Handling Services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dock workers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered, include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

The organisation and supervision includes the arrangements for (1) engaging skilled workers (dockworkers), (2) using all necessary equipment for on board or shore use and appropriate storage space, whether by ownership, rental or otherwise, (3) the checking of parcels and markings, the weighing and measuring of cargo, and (4) the administrative duties and responsibilities related to the services.

7. “Maritime Freight Forwarding Services” means the activity of organising and monitoring shipments on behalf of shippers through providing such services as the arrangement of actual transport and related services, consolidation, aggregation, packing of cargo, preparation of documentation and provision of business information.

8. “Maritime Agency Services” means activities in representing, within a given geographic area, the business interests of one or more shipping lines or shipping companies for the following purposes:

- marketing and sales of maritime transport and related activities from quotation to invoicing (cargo booking and canvassing);
- issuance of bills of lading on behalf of the companies;
- acquisition and resale of other necessary related services (settlement of disbursements and claims) preparation of documentation, and provision of business information;
- acting on behalf of the companies in organising the call of the ship or taking control of cargoes;
- to make arrangement in order to get all necessary port services required by the foreign vessel during its stay in Indian Ports;
- to appoint a stevedoring company for cargo loading and unloading on behalf of its principal;
- to collect freight on behalf of the principal.

9. “Custom Clearance Services” (alternatively Customs House Agents/Brokers) means activities consisting of carrying out on behalf of another party customs formalities concerning import export or through transport for cargoes irrespective of whether this is the main or secondary activity of the services provider.

10. “Government Cargo” means cargo originating from other countries (import cargoes including crude oil), petroleum by products, coal, natural gas, raw materials for fertilisers, food-grains etc.) purchased by Indian Government Agencies/Departments or based on loan/credit agreements with other countries, as well as exports by Indian Government Agencies/Departments including Government aid.

11. “Container Station and Depot Services” means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairs and making them available for shipments.

12. “Maintenance and Repairs of Vessels” means services such as repairs and management of vessels, mending, fixing or overhauling of a vessel, management of crew and marine insurance, provided on behalf of a maritime passenger or cargo transport business, or vessel leasing business.

13. “International rental of vessels with crew or on bareboat charter basis” means rental and/or leasing services of all types of sea-going vessels with crew or on bareboat basis (whereafter the ship will be manned by Indian nationals only during the period of rental/lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels etc.).

Part 3
Schedule of Japan

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	4) With respect to the measures pursuant to immigration laws and regulations: Unbound except for measures concerning the entry and temporary stay of a natural person of India who falls in one of the categories referred to in Annex 7	3) Unbound for research and development subsidies 4) Unbound for research and development subsidies Unbound except for measures concerning the categories of natural person referred to in the market access column	
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
a) Legal services supplied by a lawyer qualified as “Bengoshi” under Japanese law (861)	1) None except that: services must be supplied by a natural person or by a Legal Profession Corporation ¹ ; and commercial presence is required. 2) None except that:	1) None 2) None	

¹ A Legal Profession Corporation under Japanese law is composed of one or more partners who are lawyers qualified as “Bengoshi” under Japanese law and have the rights and obligations to execute activities of the Legal Profession Corporation.

	<p>services must be supplied by a natural person or by a Legal Profession Corporation; and</p> <p>commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Legal Profession Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>3) None</p> <p>4) None</p>	
<p>a) Legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer (861**)</p> <p>(a) Legal advisory services on law do not include:</p> <p>(i) legal representational services for juridical procedures in courts and other government agencies as well as preparation of legal documents for such procedures;</p> <p>(ii) expression of legal opinions concerning laws other than laws of the jurisdiction where the service supplier is qualified as a lawyer (hereinafter referred to in this sector as “the jurisdiction”);</p> <p>(iii) legal representational services for the entrustment of the preparation of notarial deeds; and</p> <p>(iv) those activities concerning a legal case whose primary objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights</p>	<p>1) None except that: services must be supplied by a natural person; and commercial presence is required.</p> <p>2) None</p> <p>3) None except that services must be supplied by a natural person.</p> <p>4) None except that commercial presence is required.</p>	<p>1) None except that a service supplier is required to stay in Japan not less than 180 days in a year.</p> <p>2) None</p> <p>3) None</p> <p>4) None except that a service supplier is required to stay in Japan not less than 180 days in a year.</p>	<p>3) (a) Practice of international law is permitted, provided that the international law is or was in force in the jurisdiction.</p> <p>Practice of third country law is permitted, according to written advice on each issue from competent persons (e.g. lawyers qualified in the third country and engaging in legal business concerning the law of that country).</p> <p>Practice of Japanese law is not permitted.</p> <p>(b) Association with Bengoshi is permitted.</p> <p>Employment of Bengoshi is permitted.</p>

<p>or other rights arising upon registration thereof with government agencies in Japan.</p> <p>(b) A service supplier shall be required to cooperate with Bengoshi or to ask for his/her advice in a legal case concerning family relations or inheritance, in which a Japanese national is involved as a party, or in a legal case whose objective is the acquisition or loss or change of rights concerning real property in Japan or of industrial property rights, mining rights or other rights arising upon registration thereof with government agencies in Japan, as long as the above objective is not the primary one.</p>			<p>(c) Use of firm name is unrestricted, provided that it is followed with reference to “Gaikoku-Ho-Jimu-Bengoshi Jimusho”.</p> <p>(d) Representation in inter-national arbitration is permitted.</p>
<p>Note to the Specific Commitment in the Sector of Legal Advisory Services on Law of Jurisdiction where the Service Supplier is a Qualified Lawyer</p> <p>The service supplier must be recognised as “Gaikoku-Ho-Jimu-Bengoshi” by the Minister of Justice and register with the Japan Federation of Bar Associations.</p> <p>The conditions for granting recognition by the Minister of Justice are as follows:</p> <p>(a) The service supplier is qualified as a lawyer in the jurisdiction.</p> <p>(b) The service supplier has been engaged as a lawyer for at least three years in the jurisdiction.</p> <p>(c) The service supplier is not subject to such conditions of disqualification in the jurisdiction which, if applied to “Bengoshi”, would disqualify the “Bengoshi”.</p> <p>(d) The service supplier possesses the intention to undertake the profession in good faith.</p> <p>(e) The service supplier possesses plans, residence and financial basis to perform his/her functions properly and steadily.</p> <p>(f) The service supplier possesses capability to compensate for damages caused to the client, if any.</p>			
<p>a) Legal services supplied by a judicial scrivener qualified as “Shiho-Shoshi” under Japanese law</p>	<p>1) None except that: services must be supplied by a natural person or by a Judicial Scrivener Corporation²; and</p>	<p>1) None</p>	

² A Judicial Scrivener Corporation under Japanese law is composed of two or more partners who are judicial scriveners qualified as “Shiho-Shoshi” under Japanese law and have the rights and obligations to execute activities of the Judicial Scrivener Corporation.

(861**)	<p>commercial presence is required.</p> <p>2) None except that: Services must be supplied by a natural person or by a Judicial Scrivener Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Judicial Scrivener Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>a) Legal services supplied by an administrative scrivener qualified as “Gyousei-Shoshi” under Japanese law (861**)</p>	<p>1) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation³; and commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by an Administrative Scrivener Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by an Administrative Scrivener Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>a) Legal services supplied by a certified social insurance and labour consultant qualified as</p>	<p>1) None except that: services must be supplied by a natural person or</p>	<p>1) None</p>	

³ An Administrative Scrivener Corporation under Japanese law is composed of two or more partners who are administrative scriveners qualified as “Gyousei-Shoshi” under Japanese law and have the rights and obligations to execute activities of the Administrative Scrivener Corporation.

<p>“Shakai-Hoken-Romushi” under Japanese law (861**)</p>	<p>by a Certified Social Insurance and Labour Consultant Corporation⁴; and commercial presence is required.</p> <p>2) None except that: services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation; and commercial presence is required.</p> <p>3) None except that services must be supplied by a natural person or by a Certified Social Insurance and Labour Consultant Corporation.</p> <p>4) None except that commercial presence is required.</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>a) Legal services supplied by a patent attorney qualified as “Benrishi” under Japanese law (86119, 8612, 8613, 8619)</p>	<p>1) None except that: services must be supplied by a natural person or by a Patent Business Corporation⁵; and commercial presence is required for a Patent Business Corporation.</p> <p>2) None except that: services must be supplied by a natural person or by a Patent Business Corporation; and commercial presence is required for a Patent Business Corporation.</p> <p>3) None except that services must be supplied by a natural person or by a Patent Business Corporation.</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	

⁴ A Certified Social Insurance and Labour Consultant Corporation under Japanese law is composed of two or more partners who are certified social insurance and labour consultants qualified as “Shakai-Hoken-Romushi” under Japanese law and have the rights and obligations to execute activities of the Certified Social Insurance and Labour Consultant Corporation.

⁵ A Patent Business Corporation under Japanese law is composed of two or more partners who are patent attorneys qualified as “Benrishi” under Japanese law and have the rights and obligations to execute activities of the Patent Business Corporation.

a) Legal services supplied by a maritime procedure agent qualified as “Kaijidairishi” under Japanese law (861**)	1) None except that services must be supplied by a natural person. 2) None except that services must be supplied by a natural person. 3) None except that services must be supplied by a natural person. 4) None	1) None 2) None 3) None 4) None	
a) Legal services supplied by a land and house surveyor qualified as “Tochi-Kaoku-Chosashi” under Japanese law (861**)	1) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation ⁶ ; and commercial presence is required. 2) None except that: services must be supplied by a natural person or by a Land and House Surveyor Corporation; and commercial presence is required. 3) None except that services must be supplied by a natural person or by a Land and House Surveyor Corporation. 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
b) Accounting, auditing and bookkeeping services (862)	1) None except that: provision of the services which must be supplied by an accountant qualified as “Koninkaikeishi” or an Audit Corporation ⁷ under Japanese law is restricted to a natural person or an Audit Corporation; and	1) None	

⁶ A Land and House Surveyor Corporation under Japanese law is composed of two or more partners who are land and house surveyors qualified as “Tochi-Kaoku-Chosashi” under Japanese law and have the rights and obligations to execute activities of the Land and House Surveyor Corporation.

⁷ An Audit Corporation under Japanese law is composed of five or more partners who are accountants qualified as “Koninkaikeishi” under Japanese law and have the rights and obligations to execute activities of the Audit Corporation.

	<p>commercial presence is required for an Audit Corporation.</p> <p>2) None except that: provision of the services which must be supplied by an accountant qualified as “Koninkaikeshi” or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation; and commercial presence is required for an Audit Corporation.</p> <p>3) None except that provision of the services which must be supplied by an accountant qualified as “Koninkaikeshi” or an Audit Corporation under Japanese law is restricted to a natural person or an Audit Corporation.</p> <p>4) None</p>	<p>2) None</p> <p>3) None</p> <p>4) None</p>	
c) Taxation services (863)	<p>1) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law (Law No. 237 of 1951): services must be supplied by a natural person or by a Certified Tax Accountant Corporation⁸; and commercial presence is required.</p> <p>2) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law: services must be supplied by a natural person or by a Certified Tax Accountant Corporation; and commercial presence is required.</p> <p>3) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, services must be supplied by a natural person or by a Certified Tax Accountant Corporation.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	

⁸ A Certified Tax Accountant Corporation under Japanese law is composed of two or more partners who are tax accountants qualified as “Zeirishi” under Japanese law and have the rights and obligations to execute activities of the Certified Tax Accountant Corporation.

	4) None except that as for certified public tax accountant services stipulated in Certified Public Tax Accountant Law, commercial presence is required.	4) None	
d), e) Architectural services which must be supplied by a service supplier qualified as “Kenchikushi” under Japanese law, or by a service supplier using “Kenchikushi” (86712, 86713, 86714 ⁹) (86722, 86723, 86724 ⁹ , 86725 ⁹ , 86727 ⁹)	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
d), e), g) Architectural services which may be supplied by a service supplier not qualified as “Kenchikushi” under Japanese law, or by a service supplier not using “Kenchikushi” (8671) (8672 ¹⁰) (86742 ¹⁰)	1) None ¹¹ 2) None ¹¹ 3) None 4) None ¹¹	1) None 2) None 3) None 4) None	
e), f) Engineering services and integrated engineering services (8672 ¹²) (8673 ¹²)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

⁹ Limited to services necessary for building construction excluding post-construction services.

¹⁰ Limited to services necessary for building construction.

¹¹ In the case where the services are supplied by a service supplier who is qualified as “Kenchikushi” under Japanese law, or by a service supplier using “Kenchikushi”, commercial presence is required.

¹² Excluding architectural services and civil engineering consulting services.

e), g) F e), F m) Civil engineering consulting services (86721 ¹³ , 86724 ¹³ , 86727 ¹³ , 86729 ¹³) (86741, 86742 ¹³) (86761 ¹³) (86751 ¹³ , 86752 ¹³)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
g) Urban planning and landscape architectural services (8674 ¹²)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
h) Medical and dental services (9312)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	
i) Veterinary services (932)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
j) Services provided by midwives, nurses and para-medical personnel (93191**)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital.	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital.	

¹³ Limited to services necessary for civil engineering excluding engineering design services for buildings.

	4) Unbound	4) Unbound	
j) Services provided by physiotherapists qualified as “Rigaku-ryohoushi”, or by dietitians qualified as “Eiyoushi”, under Japanese law (93191**)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
B. Computer and Related Services (excluding computer reservation system services for air transport) (84)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Research and Development Services			
a) Research and development services on natural sciences (851)	1) None 2) None	1) None 2) None	
b) Research and development services on social sciences and humanities (852)	3) None 4) None	3) None 4) None	
c) Interdisciplinary research and development services (853)			
D. Real Estate Services			
a) Real estate services involving own or leased property (for property in Japan) (821**)	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is	1) None 2) None 3) None 4) None	

	required.		
a) Real estate services involving own or leased property (for property outside Japan) (821**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property in Japan) (822**)	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	
b) Real estate services on a fee or contract basis (for property outside Japan) (822**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
E. Rental and Leasing Services without Operators			
a) Rental and leasing services, without operators, relating to ships ¹⁴ (83103)	1) None 2) None 3) None	1) None 2) None 3) None except that prior notification is required for coastwise ship leasing services in accordance with the Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949).	

¹⁴ In the case that services are supplied through the use of ship flying the flag of Japan, the ship must be owned by:

- (a) a Japanese national; or
- (b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives administering the affairs of the juridical person (“gyomu-wo-shikkousuru yakuin”) having Japanese nationality.

	4) Unbound	4) Unbound	
b) Rental and leasing services, without operators, relating to aircraft ¹⁵ (83104)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
c) Rental and leasing services, without operators, relating to transport equipment other than vessels and aircraft (83101, 83102, 83105)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d), e) Rental and leasing services, without operators, relating to machineries and equipment other than transport equipment, and personal and household goods (83106-83109) (832)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Other Business Services			
a) Advertising services (871)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

¹⁵ In the case that services are supplied through the use of aircraft registered as a Japanese aircraft, the aircraft must be owned by:

- (a) a Japanese national; or
- (b) a juridical person established under Japanese law, with all representatives (“daihyosha”) and not less than two-thirds of executives (“yakuin”) having Japanese nationality and with not less than two-thirds of voting share held by Japanese persons.

b) Market research and public opinion polling services (864)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
c) Management consulting services (865)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Services related to management consulting (86601, 86609)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services for manufactured goods, excluding services covered by the Measurement Law (Law No. 51 of 1992) (8676**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Technical testing and analysis services covered by the Measurement Law as follows: (86763**) (a) periodic inspection of specified measuring instruments; (b) verification of specified measuring instruments; (c) measurement certification business, including specified measurement certification	1) None except that commercial presence is required. 2) None except that commercial presence is required. 3) None 4) None except that commercial presence is required.	1) None 2) None 3) None 4) None	

<p>business;</p> <p>(d) inspection of specified measuring instruments used for the measurement certification;</p> <p>(e) accreditation for a person engaged in specified measurement certification business; and</p> <p>(f) calibration of the measuring instruments and other services.</p>			
<p>h) Services incidental to mining (883,5115)</p>	<p>1) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law (Law No. 289 of 1950).</p> <p>2) None</p> <p>3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p> <p>4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p>	<p>1) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p> <p>2) None</p> <p>3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p>	
<p>k) Placement services of personnel within Japan except in the following occupations (limited to services to establish employment relationship between a job applicant and an employer seeking personnel on the basis of job applications and offers):</p> <p>(a) Port transport services;</p>	<p>1) None except that commercial presence is required.</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>1) None</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) None</p>	

<p>(b) Construction work; and</p> <p>(c) Work which is stipulated in a Ministry of Health, Labour and Welfare Ordinance as having a possibility of hindering worker's protection. (87201, 87202)</p>			
<p>k) Supply services of personnel within Japan¹⁶ except in the following categories of business (limited to services to dispatch workers employed by the service supplier to work under the direction of another person while employment relationship with the service supplier is maintained):</p> <p>(a) Port transport services;</p> <p>(b) Construction work;</p> <p>(c) Guarding; and</p> <p>(d) Other work stipulated in a Cabinet Order after consulting the Labour Policy Council (such as medical-related work) (87203, 87209)</p>	<p>1) None except that commercial presence is required.</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>1) None</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) None</p>	
<p>l) Investigation services (87301)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>m) Related scientific and technical consulting services (excluding services related to petroleum,</p>	<p>1) None</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

¹⁶ The dispatched worker may not be supplied from outside Japan through intra-corporate transfer.

petroleum products, gas, mineral and surveying) (86751**, 86752**)	3) None 4) None	3) None 4) None	
m) Related scientific and technical consulting services related to petroleum, petroleum products, gas and mineral ¹⁷ (86751**, 86752**)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
m) Surveying services for the land in Japan (86753**, 86754**)	1) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey ¹⁸ data or Public Survey ¹⁹ data, and the surveying which is for small areas or does not require high accuracy. 2) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey data or Public Survey data, and the surveying which is for small areas or does not require high accuracy. 3) None 4) None except that commercial presence is required except for the surveying conducted without the use of Basic Survey data or Public Survey data, and the surveying which is for small areas or does not require high accuracy.	1) None 2) None 3) None 4) None	
m) Surveying services for the land outside Japan (86753**, 86754**)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

¹⁷ Excluding services requiring mining rights or mining lease rights in accordance with the Mining Law.

¹⁸ The term “Basic Survey” means a primary or fundamental survey, conducted by the Geographical Survey Institute of the Ministry of Land, Infrastructure, Transport and Tourism, for all surveys.

¹⁹ The term “Public Survey” means a survey, other than Basic Survey, which:
(a) does not include (i) surveying for small areas and (ii) surveying where high accuracy is not required; and
(b) is conducted with the expenses borne or subsidised, in part or in full, by the Government or other public entities of Japan.

n) Maintenance and repair of equipment (excluding vessels, aircrafts and other transport equipment) (633, 8861-8866)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
o) Building-cleaning services (87401, 87402, 87403, 87409)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
p) Photographic services (875)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
q) Packaging services (876)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
r) Printing and publishing services (88442)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
s) Convention services (87909**)	1) None 2) None 3) None	1) None 2) None 3) None	

	4) None	4) None	
t) Credit reporting services (87901) ²⁰	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Collection agency services: (87902**) ²¹			
(a) which do not constitute the practice of law in respect of legal cases	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) which constitute the practice of law in respect of legal cases ²²	1) None except that: services must be supplied by a natural person ²³ , by a Legal Profession Corporation or by a juridical person established under the Special Measures Law Concerning Credit Management and Collection Business; and commercial presence is required. 2) None 3) None except that services must be supplied by a natural person, by a Legal Profession Corporation or by a juridical person established	1) None 2) None 3) None	

²⁰ These services are classified into No. 85910 of the Central Product Classification Version 1.1 (Statistical Papers Series M No. 77 Ver.1.1, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2002)(hereinafter referred to in this Annex as “CPC Ver.1.1”).

²¹ These services are classified into No. 85920 of CPC Ver.1.1.

²² Excluding taking over and recovery of credits except for those stipulated in the Special Measures Law Concerning Credit Management and Collection Business (Law No. 126 of 1998).

²³ In this sector, the term “natural person” means a lawyer qualified as “Bengoshi” under Japanese law.

	under the Special Measures Law Concerning Credit Management and Collection Business.		
	4) None except that commercial presence is required.	4) None	
t) Telephone answering services (87903) ²⁴	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Telephone call centre services (87903**, 87909**) ²⁵	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Duplicating services (87904) ²⁶	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Translation and interpretation services (87905)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

²⁴ These services are classified into No. 85931 and No. 85939 of CPC Ver.1.1.

²⁵ These services are classified into No. 85931 of CPC Ver.1.1.

²⁶ These services are classified into No. 85940 of CPC Ver.1.1.

t) Mailing list compilation and mailing services (87906) ²⁷	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Specialty design services (87907)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
t) Trade fair and exhibition organisation services (87909**) ²⁸	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
2. COMMUNICATION SERVICES			
A/B. Postal/Courier Services ²⁹			
Correspondence-delivery services supplied by Special Correspondence Delivery Business Special Correspondence Delivery Business is the business which	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

²⁷ These services are classified into No. 85950 of CPC Ver.1.1.

²⁸ These services are classified into No. 85970 of CPC Ver.1.1.

²⁹ Suppliers of postal/courier services are subject to permission/registration requirements for related modes of transport services. Japan's commitments in postal/courier services other than correspondence-delivery services including printed matter, parcels, goods or other items, are indicated in the sector of Transport Services. (Refer to 11. TRANSPORT SERVICES.)

<p>provides correspondence-delivery services of one or a combination of the following mail items as stipulated in the Law Concerning Correspondence Delivery Provided by Private-Sector Operators (Law No. 99 of 2002):</p> <p>(a) mail items that have dimensions totaling more than 90 cm or weight over 4 kg;</p> <p>(b) mail items that are to be delivered within three hours of being mailed; and</p> <p>(c) mail items that bear a delivery charge that exceeds the amount specified by an ordinance of the Ministry of Internal Affairs and Communications and is not less than 1,000 yen.</p>			
C. Telecommunications Services			
<p>Basic telecommunications services:</p> <p>a) Voice telephone services; (7521)</p> <p>b) Packet-switched data transmission services; (7523**)</p> <p>c) Circuit-switched data transmission services; (7523**)</p> <p>d) Telex services; (7523**)</p> <p>f) Facsimile services; (7521**, 7529**)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT)³⁰ must be less than one-third.</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality.</p> <p>4) None</p>	

³⁰ NTT must own all the shares issued by the Regional Companies.

g) Private leased circuit services; and (7522**, 7523**) o) Other			
Value-added services: h) Electronic mail services; (7523**) i) Voice mail services; (7523**) j) On-line information and data base retrieval services; (7523**) k) Electronic data interchange (EDI) services; (7523**) l) Enhanced/value added facsimile services including store and forward, store and retrieve; (7523**) m) Code and protocol conversion services; n) On-line information and/or data processing services (including transaction processing); and (843**) o) Other	1) None 2) None 3) None except that foreign capital participation, direct and/or indirect, in NTT ³⁰ must be less than one-third. 4) None	1) None 2) None 3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality. 4) None	
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (9611)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Motion picture projection services	1) None	1) None	

(9612)	2) None 3) None 4) None	2) None 3) None 4) None	
c) Radio and television services (9613)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
d) Radio and television transmission services (7524)	1) Unbound 2) None 3) Unbound 4) Unbound	1) Unbound 2) None 3) Unbound 4) Unbound	
e) Sound recording services	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (512) B. General Construction Work for Civil Engineering (513) C. Installation and Assembly Work (514, 516) D. Building Completion and Finishing Work (517)			

<p>E. Other (511, 515, 518)</p> <p>(a) These services excluding those related to mining</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None except that commercial presence is required.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None</p> <p>4) None</p>	
<p>(b) These services related to mining</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p> <p>4) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and commercial presence is required.</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None except that: services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law; and prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law.</p> <p>4) None except that services requiring mining rights or mining lease rights must be supplied by a Japanese national or a juridical person established under Japanese law, in accordance with the Mining Law.</p>	
<p>4. DISTRIBUTION SERVICES</p>			
<p>A. Commission Agents' Services (621, 61111, 61130, 61210)</p> <p>B. Wholesale Trade Services (622, 61111, 61130, 61210)</p> <p>C. Retailing Services (631, 632, 61112, 61130, 61210)</p> <p>D. Franchising Services (8929)</p>			

(a) These services excluding those related to petroleum, petroleum products, rice, tobacco, alcoholic beverages, and those supplied at Public Wholesale Market ³¹	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
(b) These services related to petroleum and petroleum products	1) None 2) None 3) None 4) None	1) None 2) None 3) None except that prior notification is required in accordance with the Foreign Exchange and Foreign Trade Law. 4) None	
(c) These services related to alcoholic beverages	1) None 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) None except that the number of licences conferred to service suppliers may be limited.	1) None 2) None 3) None 4) None	
(d) These services supplied at Public Wholesale Market	1) Unbound* 2) Unbound* 3) None except that: the number of licences conferred to service suppliers may be limited; and services must be supplied by a juridical person established under Japanese law, at the Central Public Wholesale Market, in accordance with the Public Wholesale Market Law (Law No. 35 of 1971).	1) Unbound* 2) Unbound* 3) None	

³¹ Public Wholesale Market is a market established under national or local government approval for commission agents' services and wholesale trade services of fresh foods including vegetables, fruits, marine products, meats and other daily foods, and flowers, with auction or bidding hall, parking lot and other facilities necessary for trade and disposal of aforementioned goods, which is operated on a permanent basis.

	4) None except that: the number of licences conferred to service suppliers may be limited; and services must be supplied by a juridical person established under Japanese law, at the Central Public Wholesale Market, in accordance with the Public Wholesale Market Law.	4) None	
5. EDUCATIONAL SERVICES			
A. Primary Education Services ^{32, 33} Supplied as Formal Education (92110**, 9219)	1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons ³⁴ . 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
B. Secondary Education Services ^{32, 33} Supplied as Formal Education (9221,9222,9223)	1) Unbound 2) Unbound 3) None except that Formal Education Institutions must be established by school juridical persons. 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
C. Higher Education Services ^{32, 33, 35, 36} (9231,9239)	1) None	1) None	

³² Primary, secondary and higher educational services supplied as formal education in Japan are supplied by Formal Education Institutions. “Formal Education Institutions” mean elementary schools, lower secondary schools, secondary schools, upper secondary schools, universities, junior colleges, colleges of technology, schools for the blind, schools for the deaf, schools for the handicapped and kindergartens established under Japanese law.

³³ Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of credits, degrees and other certificates in Formal Education Institutions, specialised training colleges (Senshu-Gakko) and miscellaneous schools (Kakushu-Gakko) established under Japanese law.

³⁴ The term “school juridical person” means a non-profit juridical person established for the purposes of supplying educational services under Japanese law.

³⁵ Formal Education Institutions must be established by school juridical persons. Specialised training colleges and miscellaneous schools may be required to be established by school juridical persons.

	2) None 3) None 4) None	2) None 3) None 4) None	
D. Adult Education Services ^{33, 35} (924)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
E. Other Education Services ^{33, 35} (929)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
6. ENVIRONMENTAL SERVICES			
A. Sewage Services (9401)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. Refuse Disposal Services (9402)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Sanitation and Similar Services (9403)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	

³⁶ Specific commitments on market access and national treatment through any mode of supply shall not be construed as entailing Japanese national or local government subsidies or any other public funding (including preferential tax treatment and any other public benefits) granted to educational institutions other than Formal Education Institutions (universities, junior colleges and colleges of technology), specialised training colleges and miscellaneous schools established under Japanese law.

D. Other			
Cleaning services of exhaust gases (9404)	1) None	1) None	
Noise abatement services (9405)	2) None	2) None	
Nature and landscape protection services (9406)	3) None	3) None	
Other environmental protection services (9409)	4) None	4) None	
7. FINANCIAL SERVICES			
<p>For the purposes of this Schedule, the Understanding on Commitments in Financial Services (hereinafter referred to in this Schedule as the “Understanding”) which is included in Japan’s Schedule of Specific Commitments of the GATS (WTO Document GATS/SC/46/Suppl.3) is incorporated into and forms a part of this Schedule.</p> <p>Japan undertakes its specific commitments with respect to Financial Services in accordance with Chapter 6, Annex 4 and the Understanding.</p> <p>For prudential reasons within the context of paragraph 1 of Section 2 of Annex 4, Japan shall not be prevented from taking measures such as non-discriminatory limitations on juridical forms of a commercial presence. For the same reasons, Japan shall not be prevented from applying non-discriminatory limitations concerning admission to the market of new financial services which shall be consistent with regulatory framework aimed at achieving such prudential objectives. In this context, securities firms are allowed to deal in securities defined in the relevant Japanese law, and banks are not allowed to deal in those securities unless allowed in accordance with the said law.</p> <p>With respect to specific commitments in the sectors of Financial Services, services supplied in India to the service consumer in Japan without any active marketing from the service supplier are considered as services supplied under subparagraph (m)(ii) of Article 58.</p>			
A. Insurance and Insurance-Related Services	<p>Specific commitments in the market access column with respect to the supply of a service under subparagraphs (m)(i) and (ii) of Article 58 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of Articles 59 through 61 and Annex 4, subject to conditions and qualifications set out below.</p> <p>1) None except that:</p> <p>commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p>	1) None	

	<p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p>commercial presence is required for insurance intermediation services in Japan.</p> <p>2) None except that:</p> <p>commercial presence is in principle required for insurance contracts on the following items and any liability arising therefrom:</p> <p>(a) goods being transported within Japan; and</p> <p>(b) ships of Japanese registration which are not used for international maritime transport; and</p> <p>commercial presence is required for insurance intermediation services in Japan.</p> <p>3) None³⁷</p> <p>4) Unbound</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound</p>	
B. Banking and Other Financial Services (excluding Insurance and Insurance-Related Services)	<p>Specific commitments in the market access column with respect to the supply of a service under subparagraphs (m)(i) and (ii) of Article 58 are unbound except for obligations under paragraphs B3 and 4 of the Understanding respectively which are incurred in this sector additionally to those covered by the provisions of, Articles 59 through 61 and Annex 4, subject to conditions and qualifications set out below.</p> <p>1) None except that commercial presence is required for discretionary investment management services.</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that the deposit insurance system does not cover deposits taken by branches of foreign banks.</p>	

³⁷ Insurance intermediation services may be supplied only for insurance contracts allowed to be supplied in Japan.

	4) Unbound	4) Unbound	
8. HEALTH RELATED AND SOCIAL SERVICES			
A. Hospital Services (9311)	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) Unbound	1) Unbound* 2) None 3) Unbound except that there is no limitation on the participation of foreign capital. 4) None	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants Services (641-643)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
B. Travel Agencies and Tour Operators Services (7471)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Tourist Guides Services (7472)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
A. Entertainment Services (including	1) Unbound	1) Unbound	

theatre, live bands and circus services) (9619)	2) None 3) None 4) None	2) None 3) None 4) None	
B. News Agency Services (962)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
C. Libraries, Archives, Museum and Other Cultural Services			
Libraries and archives services (96311, 96312)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
D. Sporting and Other Recreational Services			
Sporting services (9641) Recreation parks and beach services (96491)	1) Unbound* 2) None 3) None 4) None	1) Unbound* 2) None 3) None 4) None	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			

<p>a), b) International maritime transport services (including services of passenger transportation and freight transportation) (7211, 7212)</p>	<p>1) (a) Liner Shipping: None³⁸ (b) Bulk, tramp, and other international shipping, including passenger transportation: None³⁸</p> <p>2) None</p> <p>3) (a) Establishment of a registered company for the purposes of operating a fleet flying the flag of Japan: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crew: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3) (b): Unbound</p>	<p>1) (a) Liner Shipping: None³⁸ (b) Bulk, tramp, and other international shipping, including passenger transportation: None³⁸</p> <p>2) None</p> <p>3) (a) Establishment of a registered company for the purposes of operating a fleet flying the flag of Japan: Unbound (b) Other forms of commercial presence for the supply of international maritime transport services (as defined in paragraph 1 of Note below): None</p> <p>4) (a) Ships' crew: Unbound (b) Key personnel employed in relation to a commercial presence as defined under 3) (b): Unbound</p>	<p>The following services will be made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <p>(a) Pilotage services; (b) Pushing and towing services; (c) Provisioning, fueling and watering services; (d) Garbage collecting and refuse disposal services; (e) Port captain's services; (f) Navigation aids services; (g) Shore based operational services essential to ship operations, including communications, water and electrical supplies; (h) Emergency repair services; and (i) Anchorage, berths and berthing services.</p>
<p>c) Rental of vessels with crew (excluding vessels flying the flag of Japan) (7213)</p>	<p>1) None 2) None 3) None</p>	<p>1) None 2) None 3) None</p>	

³⁸ Restriction or prohibition of a) entry into ports located in Japan and b) loading or unloading of cargoes in ports located in Japan for a designated period may be imposed as a countermeasure on operators of vessels who belong to a country in which interests of Japanese operators continue to be substantially damaged, in spite of prior notification of taking such measure, under unfavourable treatment imposed on them by that country or by local authorities or similar entities of that country.

	4) None	4) None	
A. Maritime Auxiliary Transport Services			
d) Maintenance and repair of vessels (8868**)	1) Unbound* 2) None 3) Unbound 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
e) Pushing and towing services (7214)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
f) Salvaging and refloating services, watering services, fueling services, garbage collecting services (7454**, 7459**)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Maritime cargo handling services (as defined in paragraph 2 of Note below)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Container station and depot services (as defined in paragraph 3 of Note below)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Maritime agency services (as	1) None	1) None	

defined in paragraph 4 of Note below)	2) None 3) None 4) Unbound	2) None 3) None 4) Unbound	
Maritime freight forwarding services (as defined in paragraph 5 of Note below)	1) None except that: commercial presence is required; and an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis. 4) Unbound	1) None except that an operation permit or governmental registration will be granted on reciprocal basis. 2) None 3) None except that an operation permit or governmental registration will be granted on reciprocal basis. 4) Unbound	
<p>Note to the Specific Commitments in the Sectors of Maritime Transport Services and Maritime Auxiliary Transport Services</p> <p>Notwithstanding the fact that road, rail, inland waterways and related auxiliary services are not fully covered in this Schedule of Specific Commitments, a multimodal transport operator^(Note 1) shall have the ability to rent or lease trucks, railway carriages or barges, and related equipment, for the purposes of inland forwarding of cargoes, or have access to, and use of, these forms of multimodal activities on reasonable and non-discriminatory terms and conditions^(Note 2) for the purposes of carrying out multimodal transport operations.</p> <p>(Note 1) The term “multimodal transport operator” means a person on whose behalf the bill of lading, multimodal transport document or any other document evidencing a contract of multimodal carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.</p> <p>(Note 2) The term “reasonable and non-discriminatory terms and conditions” means, for the purposes of multimodal transport operations, terms and conditions where the multimodal transport operator is able to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date.</p> <p>Definitions</p> <p>1. The term “other forms of commercial presence for the supply of international maritime transport services” means commercial presence where international maritime transport service suppliers of India are able to undertake in Japan all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the specific commitments undertaken under subparagraph (m)(i) of Article 58.)</p> <p>These activities include, but are not limited to:</p> <ul style="list-style-type: none"> (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements; (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any domestic transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, but excluding air, necessary for the supply of the integrated service; (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported; 			

<p>(d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the Annex on Telecommunications to the GATS);</p> <p>(e) the setting up of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to the commitments provided for in Chapter 7) with any locally established shipping agency; and</p> <p>(f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.</p> <p>2. The term “maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. Maritime cargo handling services include the organisation and supervision of:</p> <p>(a) the loading/discharging of cargo to/from a ship;</p> <p>(b) the lashing/unlashing of cargo; and</p> <p>(c) the reception/delivery and safekeeping of cargoes before shipment or after discharge.</p> <p>3. The term “container station and depot services” means activities consisting of storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments.</p> <p>4. The term “maritime agency services” means activities consisting of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:</p> <p>(a) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information; and</p> <p>(b) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.</p> <p>5. The term “maritime freight forwarding services” means an activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information. Maritime freight forwarding services include those provided by a person on whose behalf the bill of lading or any other document evidencing a contract of carriage of goods is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.</p>			
B. Internal Waterways Transport			
d) Maintenance and repair of vessels (8868**)	1) Unbound*	1) Unbound*	
	2) None	2) None	
	3) Unbound	3) None	
	4) Unbound	4) Unbound	
e) Pushing and towing services (7224)	1) Unbound*	1) Unbound*	
	2) None	2) None	
	3) None	3) None	

	4) Unbound	4) Unbound	
f) Salvaging and refloating services, watering services, fueling services and garbage collecting services (7454**, 7459**)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
C. Air Transport Services			
d) Aircraft repair and maintenance services defined in subparagraph (a) of Article 58	1) Unbound* 2) None 3) None except that the number of licences conferred to service suppliers may be limited. 4) None	1) Unbound* 2) None 3) None 4) None	
e) Selling and marketing of air transport services defined in subparagraph (h) of Article 58	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
e) Computer reservation system services defined in subparagraph (c) of Article 58	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
E. Rail Transport Services			
d) Maintenance and repair services of rail transport equipment (8868**)	1) Unbound* 2) None 3) None	1) Unbound* 2) None 3) None	

	4) None	4) None	
d) Rental of rail transport equipment with operator	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
F. Road Transport Services			
b) Freight transportation services (7123)	1) Unbound* 2) None 3) None except that limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis. 4) None except that: limitations on the number of service suppliers, on the number of service operations or on the quantity of service output may be applied, on a temporary and non-discriminatory basis; and commercial presence is required.	1) Unbound* 2) None 3) None 4) None	
c) Rental of commercial vehicles with operator (7124)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
d) Maintenance and repair services of road transport equipment (6112, 8867)	1) Unbound* 2) None 3) None 4) None except that commercial presence is required.	1) Unbound* 2) None 3) None 4) None	

G. Pipeline Transport			
b) Transport services of goods other than fuels (7139)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
H. Services Auxiliary to All Modes of Transport			
b) Storage and warehouse services (excluding services relating to petroleum and petroleum products) (742)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
d) Customs clearance agent services related to Japanese Customs	1) Unbound* 2) Unbound* 3) None 4) None except that commercial presence is required.	1) Unbound* 2) Unbound* 3) None 4) None	

Annex 7
Referred to in Chapter 7

Specific Commitments for the Movement of Natural Persons

Part 1
Specific Commitments of India

India may require a natural person of Japan seeking entry and temporary stay under the terms and conditions set out in each Section of this Part to obtain an appropriate visa or its equivalent prior to entry.

Section 1
Business Visitors of Japan

1. This Section shall apply to natural persons of Japan specified in (a), (b) or (c) below who visit India temporarily for the purposes specified below and who will not receive remuneration from within India (“business visitors”):

- (a) a service seller for negotiating and entering into agreements for supply of services;
- (b) a service seller for preparatory work for establishing a commercial presence in India; or
- (c) an investor or an employee of an investor (who is a manager, executive or specialist as defined under Section 2 of this Part) for establishing investments.

2. Access of business visitors to India under this Section is subject to the condition that the business visitors will not be engaged in making direct sales to the general public or in supplying services or making the investment (except establishing investments) themselves.

3. A visa under this Section shall be granted provided the business visitors:

- (a) comply with immigration measures applicable to entry and temporary stay; and
- (b) present proof of nationality.

4. Entry and temporary stay of business visitors shall be granted for a period not more than 180 days, which may be extended at the discretion of India and subject to its laws.

Section 2
Intra-Corporate Transferees of Japan

1. This Section shall apply to natural persons of Japan within the categories of employees listed below who are in the employment of a juridical person of Japan and being transferred temporarily to a branch, a representative office or a juridical person owned or controlled by the aforesaid juridical person in the context of provision of a service in India (“intra-corporate transferees”).

- (a) **Managers**
persons who direct a branch office or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel and have the authority to appoint or remove the personnel and powers to exercise discretionary authority over day-to-day operations;
- (b) **Executives**
persons who are in senior positions within a juridical person including a branch who primarily direct the management, have wide decision-making powers and either are members of the board of directors or receive directions from the board or the general body of shareholders; or
- (c) **Specialists**
persons who possess high qualifications and knowledge at an advanced level relevant to the organisation's activities or of the organisation's research, equipment, techniques or management and may include persons who are members of accredited professional bodies.

2. Entry and temporary stay of intra-corporate transferees, who otherwise meet its criteria for the grant of an immigration visa, shall be granted for an initial period of up to one year or the period of the contract, whichever is less subject to any other condition prescribed under India’s immigration regulations. The period of stay may be extended on a year to year basis for a total term not exceeding five years.

Section 3
Contractual Service Suppliers of Japan

1. This Section shall apply to employees of juridical persons (“contractual service suppliers”) who are:

- (a) employees of a Japan based company or partnership who travel to India temporarily for short periods of stay of up to one year or the duration of

the contract, whichever is less, in order to perform a service pursuant to a contract between their employer and a client(s) located in India; or

- (b) employees of a Japan based company or partnership who travel to India temporarily for short periods of stay of up to one year in order to fulfil qualification and licensing requirements where presence in India is an essential condition for the fulfilment of these requirements.

2. Entry granted in accordance with subparagraphs (a) and (b) of paragraph 1 has to be obtained in one of the sectors listed below and is subject to additional conditions mentioned in relation to the sector or the relevant sub-sector in India's Schedule of Specific Commitments in Annex 6:

- (a) Engineering Services;
- (b) Integrated Engineering Services;
- (c) Architectural Services;
- (d) Urban Planning and Landscape Architectural Services;
- (e) Computer and Related Services;
- (f) R & D Services;
- (g) Management Consulting Services (excluding all services relating to legal consultancy);
- (h) Services related to Management consulting (excluding all services relating to legal consultancy);
- (i) Hotel and Restaurant services;
- (j) Travel Agency and Tour Operator Services; or
- (k) Tourist Guides Services.

3. Access of contractual service suppliers to India under the category of paragraph 2 shall be available only in the specific service sector in which contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided.

4. Entry and temporary stay of contractual service suppliers shall be granted for an initial period of up to one year or the period of contract, whichever is less provided all immigration measures applicable are complied with.

5. Further, entry and temporary stay under this Section is subject to a requirement of: requisite visa; the conditions attached to entry and temporary stay under such a visa; and fulfilment of specific requirements regarding information in support of the application such as required documentation including a proof of contract and possession of requisite educational and professional qualifications relevant to the service to be provided including work experience. Entry and temporary stay under this Section is also subject to any other condition prescribed under India's immigration regulations.

Section 4 Independent Professionals of Japan

1. This Section shall apply to independent professionals of Japan who are:
 - (a) natural persons who travel to India temporarily for short periods of stay up to 12 months with permission for extending for a maximum of three months or the duration of the contract, whichever is less, in order to perform a service pursuant to a contract(s) between them and a client(s) located in India for which they possess the necessary academic credentials and qualifications and has obtained, wherever necessary, registration with the professional body and remuneration is to be paid solely to the natural person; and
 - (b) natural persons who travel to India temporarily for short periods of stay up to 12 months in order to fulfil qualification and licensing requirements where presence in India is an essential condition for the fulfilment of these requirements.

2. Entry granted in accordance with subparagraphs (a) and (b) of paragraph 1 has to be obtained in one of the sectors listed below and subject to additional conditions mentioned in relation to the sector or the relevant sub-sector in India's Schedule of Specific Commitments in Annex 6:
 - (a) Accounting and Book-keeping services;
 - (b) Engineering Services;
 - (c) Integrated Engineering Services;
 - (d) Architectural Services;
 - (e) Urban Planning and Landscape Architectural Services;
 - (f) Computer and Related Services;
 - (g) R & D Services;

- (h) Management Consulting Services (excluding all services relating to legal consultancy);
- (i) Services related to Management consulting (excluding all services relating to legal consultancy);
- (j) Hotel and Restaurant services;
- (k) Travel Agency and Tour Operator Services; or
- (l) Tourist Guides Services.

3. Access of independent professionals to India under the category of paragraph 2 shall be available only in the specific service sector in which contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided.

4. Entry and temporary stay of independent professionals shall be granted for an initial period of up to one year or the period of contract, whichever is less provided all immigration measures applicable are complied with.

5. Further, entry and temporary stay under this Section is subject to a requirement of: requisite visa; the conditions attached to entry and temporary stay under such a visa; and fulfilment of specific requirements regarding information in support of the application such as required documentation including a proof of contract and possession of requisite educational and professional qualifications relevant to the service to be provided including work experience. Entry and temporary stay under this Section is also subject to any other condition prescribed under India's immigration regulations.

Part 2
Specific Commitments of Japan

A. Specific Commitments under Article 76

Japan may require a natural person of India seeking entry and temporary stay under the terms and conditions set out in each Section of this Part to obtain an appropriate visa or its equivalent prior to entry.

Note: For the purposes of this Part and Appendices 1 and 2 to this Part, the term “CPC” means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

Section 1
Business Visitors of India

Entry and temporary stay for a period of not exceeding 90 days, which may be extended, shall be granted to a natural person of India who will stay in Japan without acquiring remuneration from within Japan and without engaging in making direct sales to the general public or in supplying services himself or herself, for the purposes of participating in business contacts including negotiations for the sale of goods or services, or other similar activities including those to prepare for establishing commercial presence in Japan.

Section 2
Intra-Corporate Transferees of India

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who:

- (a) has been employed by a public or private organisation that supplies services in Japan or by a public or private organisation that invests in Japan, for a period not less than one year immediately preceding the date of his or her application for the entry and temporary stay in Japan;
- (b) is being transferred to a branch or representative office of such an organisation in Japan, or another public or private organisation constituted or organised in Japan and owned or controlled by or affiliated with the former organisation; and
- (c) will engage in one of the following activities during his or her temporary stay in Japan:

- (i) activities to direct the branch office or representative office as its head;
- (ii) activities to direct the latter public or private organisation as its board member or auditor;
- (iii) activities to direct one or more departments of the latter public or private organisation;
- (iv) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, recognised under the status of residence of “Engineer” provided for in the Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951); or
- (v) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, recognised under the status of residence of “Specialist in Humanities/International Services” provided for in the Immigration Control and Refugee Recognition Act.

Note: For the purposes of this Annex, a public or private organisation is “affiliated” with another public or private organisation when the latter can significantly affect the decision making of the former on finance and business policy.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in subparagraphs 1(c) (iv) and (v) mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her by, in principle, completing college education (i.e. bachelor’s degree) or higher education.

Section 3 Investors of India

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who will engage in one of the following activities during his or her temporary stay in Japan:

- (a) activities to invest in business in Japan and manage such business;

- (b) activities to manage business in Japan on behalf of a person other than that of Japan who has invested in such business; or
- (c) conduct of business in Japan in which a person other than that of Japan has invested.

Section 4 Qualified Professionals of India

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who is a legal, accounting or taxation service supplier qualified under the laws and regulations of Japan and who will engage in one of the following activities during his or her temporary stay in Japan:

- (a) legal services supplied by a lawyer qualified as “Bengoshi” under the laws and regulations of Japan;
- (b) legal advisory services on law of jurisdiction where the service supplier is a qualified lawyer on condition that the service supplier is qualified as “Gaikoku-Ho-Jimu-Bengoshi” under the laws and regulations of Japan;
- (c) legal services supplied by a judicial scrivener qualified as “Shiho-shoshi” under the laws and regulations of Japan;
- (d) legal services supplied by an administrative scrivener qualified as “Gyousei-shoshi” under the laws and regulations of Japan;
- (e) legal services supplied by a certified social insurance and labour consultant qualified as “Shakai-Hoken-Romushi” under the laws and regulations of Japan;
- (f) legal services supplied by a patent attorney qualified as “Benrishi” under the laws and regulations of Japan;
- (g) legal services supplied by a maritime procedure agent qualified as “Kaijidairishi” under the laws and regulations of Japan;
- (h) accounting, auditing and bookkeeping services supplied by an accountant qualified as “Koninkaikeishi” under the laws and regulations of Japan;
- (i) taxation services supplied by a tax accountant qualified as “Zeirishi” under the laws and regulations of Japan; or
- (j) legal services supplied by a land and house surveyor qualified as “Tochi-Kaoku-Chosashi” under the laws and regulations of Japan.

Section 5
Independent Professionals of India

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who will engage in one of the following business activities of supplying services, during his or her temporary stay in Japan on the basis of a personal contract with a public or private organisation in Japan:

- (a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences under the status of residence of “Engineer”, whose scope is provided for in the Immigration Control and Refugee Recognition Act;
- (b) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of “Specialist in Humanities/International Services”, whose scope is provided for in the Immigration Control and Refugee Recognition Act; or
- (c) activities which require specialised skills relating to Indian cuisine under the status of residence of “Skilled Labour”, whose scope is provided for in the Immigration Control and Refugee Recognition Act.

2. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her by, in principle, completing college education (i.e. bachelor’s degree) or higher education.

Note: Activities defined in subparagraph 1(a) include those related to services listed in the Appendix 1 to this Part and those defined in subparagraph 1(b) include those listed in the Appendix 2 to this Part. The application for entry and temporary stay in connection with subparagraphs 1(a) and (b) will be examined in accordance with the provisions of those subparagraphs.

Section 6
Contractual Service Suppliers of India

1. Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who is an employee of a public or private organisation in India having no commercial presence in Japan (hereinafter

referred to in this Section as “the Indian organisation”) and who will engage in one of the following business activities of supplying services during his or her temporary stay in Japan:

- (a) activities which require technology or knowledge at an advanced level pertinent to physical sciences, engineering or other natural sciences, under the status of residence of “Engineer”, whose scope is provided for in the Immigration Control and Refugee Recognition Act;
- (b) activities which require knowledge at an advanced level pertinent to human science, including jurisprudence, economics, business management and accounting, or which require ideas and sensitivity based on culture of a country other than Japan, under the status of residence of “Specialist in Humanities/International Services”, whose scope is provided for in the Immigration Control and Refugee Recognition Act; or
- (c) activities which require specialised skills relating to Indian cuisine under the status of residence of “Skilled Labour”, whose scope is provided for in the Immigration Control and Refugee Recognition Act.

2. Entry and temporary stay referred to in paragraph 1 shall be granted, provided that:

- (a) a service contract between a public or private organisation in Japan (hereinafter referred to in this Section as “the Japanese organisation”) and the Indian organisation has been concluded; and
- (b) it is recognised, in the context of the service contract referred to in subparagraph (a), that a labour contract between the natural person and the Japanese organisation has been concluded.

3. Activities which require technology or knowledge at an advanced level pertinent to natural or human sciences referred to in paragraph 1 mean activities in which the natural person may not be able to engage without the application of specialised technology or knowledge of natural or human sciences acquired by him or her, by, in principle, completing college education (i.e. bachelor’s degree) or higher education.

Note 1: Activities defined in subparagraph 1(a) include those related to services listed in the Appendix 1 to this Part and those defined in subparagraph 1(b) include those listed in the Appendix 2 to this Part. The application for entry and temporary stay in connection with subparagraphs 1(a) and (b) will be examined in accordance with the provisions of those subparagraphs.

Note 2: The service contract for the placement and supply services of personnel (CPC872) shall be excluded from the service contract referred to in subparagraph 2(a).

Note 3: Such a labour contract as referred to in subparagraph 2(b) shall comply with the relevant laws and regulations of Japan.

Section 7 Instructors of India

Entry and temporary stay for a period of one or three years, which may be extended, shall be granted to a natural person of India who engages in one of the following activities during his or her temporary stay in Japan under the status of residence of “Instructor”, whose scope is provided for in the Immigration Control and Refugee Recognition Act:

- (a) activities to teach Indian Yoga;
- (b) activities to teach Indian cuisine;
- (c) activities to teach Indian classical music and dance; or
- (d) activities to teach English language.

B. Issue for Further Negotiations under Article 82

Japan shall enter into negotiations with India under a Sub-Committee to be established under Article 14 regarding the acceptance of Indian qualified nurses and certified careworkers by Japan, with a view to reaching a conclusion of the negotiations within one year if possible, but not later than two years, after the entry into force of this Agreement.

Appendix 1

	CPC	
1	84	Computer and related services
2	8499	Other computer services n.e.c.
3	8510	Research and experimental development services on natural sciences and engineering
4	8530	Interdisciplinary research and experimental development services
5	8671	Architectural services
6	8672	Engineering services
7	8673	Integrated engineering services
8	8674	Urban planning services and landscape architectural services
9	8675	Engineering related scientific and technical consulting services
10	8676	Technical testing and analysis services

Appendix 2

	CPC	
1	7471	Travel agency and tour operator services
2	7472	Tourist guide services
3	8520	Research and experimental development services on social sciences and humanities
4	8530	Interdisciplinary research and experimental development services
5	8621	Accounting and auditing services
6	8622	Bookkeeping services, except tax returns
7	8640	Market research and public opinion polling services
8	8650	Management consulting services
9	8660	Services related to management consulting
10	8711	Sale or leasing services of advertising space or time
11	8712	Planning, creating and placement services of advertising
12	8719	Other advertising services
13	87907	Specialty design services
14	87909**	Trade fair and exhibition organisation services

Note: The (**) indicates that the services specified constitutes only a part of the total range of activities covered by the CPC concordance.

Annex 8
Referred to in Chapter 8

Reservations for Measures
referred to in paragraph 1 of Article 90

Part 1
Schedule of India

1. The Schedule of India sets out, pursuant to paragraph 1 of Article 90, the reservations taken by India with respect to existing measures that do not conform with obligations imposed by:
 - (a) Article 85;
 - (b) Article 86; or
 - (c) Article 89.
2. Each reservation sets out the following elements:
 - (a) “Sector” refers to the general sector in which the reservation is taken;
 - (b) “Sub-Sector” refers to the specific sector in which the reservation is taken;
 - (c) “Industry Classification” refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
 - (d) “Type of Reservation” specifies the obligations referred to in paragraph 1 for which the reservation is taken;
 - (e) “Measures” identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the “Measures” element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

- (f) “Description” sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of Chapter 8 against which the reservation is taken, and the “Measures” element shall prevail over all other elements.

4. For the purposes of this Part:

- (a) the term “ISIC” means the International Standard Industrial Classification of All Economic Activities adopted, at its seventh session on August 27, 1948 and revised on May 22, 1989, by the Economic and Social Council of the United Nations; and
- (b) the term “NIC” means National Industrial Classification Code, 1987 as set out by the Central Statistical Organisation of the Government of India.

1	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. The Companies Act, 1956 and all regulations/rules/orders issued thereunder. Indian company means a company incorporated in India under the Indian Companies Act, 1956.
	Description:	A person resident outside India, including an entity incorporated outside India, can purchase shares of an Indian company under the FDI Scheme. There are separate regulatory treatment provided to Foreign Institutional Investors (FIIs) and Venture Capital Funds in relation to investment in Indian Companies, which may be modified from time to time. FDI is not permitted in Indian partnerships and any association of persons (which would include societies and trusts) except upon obtaining the prior consent of the Reserve Bank of India for such investment. When the total holdings of FIIs/Non Resident Indians

(NRIs) under the Scheme reach the trigger limit, which is 2 percent below the applicable limit (for companies with paid-up capital of Rs. 1000 crores and above, the trigger limit is 0.5 percent below the applicable limit), Reserve Bank will issue a notice to all designated branches of banks cautioning that any further purchases of shares of the particular Indian company will require prior approval of Reserve Bank. Reserve Bank gives case-by-case approvals to FIIs for purchase of shares of companies included in the Caution List. This is done on a first-come-first-served basis. Once the shareholding by FIIs/NRIs reaches the overall ceiling/sectoral cap/statutory limit, Reserve Bank puts the company on the Ban List. Once a company is placed on the Ban List, no FII or NRI can purchase the shares of the company under the Portfolio Investment Scheme.

2	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government.
	Description:	Prior approval of the Government will be required even for investments covered under the automatic route, if the foreign investor has an existing joint venture or trademark/technical collaboration agreement in India as on 12.1.2005 in the same field. The same field is determined by the 4-digit National Industrial Code, 1987. If the proposed investment is in an activity that has the same NIC Code classification as that of the existing joint venture or technical collaboration, then these limitations will be applicable. This is not applicable in the following circumstances: <ul style="list-style-type: none"> (a) investments made by Venture Capital Funds registered with Securities Exchange Board of India (SEBI) (b) where in the existing joint venture investment by either of the parties is less than 3 percent (c) where the existing venture/collaboration is defunct or sick (d) investment into Information Technology

sector, mining sector subject to furnishing of declaration that the proposed/new Wholly Owned Subsidiary (WOS)/Joint Venture (JV) is not for same area/mineral

- (e) investment by multinational financial institutions.

3	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.</p> <p>Reserve Bank of India Act, 1934 and all regulations/rules/orders issued thereunder.</p> <p>Banking Regulation Act, 1949 and all regulations/rules/orders issued thereunder.</p> <p>Income Tax Act, 1961 and all regulations/rules/orders issued thereunder.</p> <p>Securities and Exchange Board of India Act, 1992 and all regulations/rules/orders issued thereunder.</p> <p>Foreign Contribution (Regulation) Act, 1976 and all regulations/rules/orders issued thereunder.</p> <p>Foreign Trade (Development and Regulation) Act, 1976 and all regulations/rules/orders issued thereunder.</p> <p>Securities Contracts (Regulation) Act, 1956 and all regulations/rules/orders issued thereunder.</p> <p>Prevention of Money Laundering Act, 2002 and all regulations/rules/orders issued thereunder.</p>

Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder.

Customs Act, 1962 and all regulations/rules/orders issued thereunder.

Customs Tariff Act, 1975 and all regulations/rules/orders issued thereunder.

Central Excise Act, 1944 and all regulations/rules/orders issued thereunder.

Central Excise Tariff Act, 1985 and all regulations/rules/orders issued thereunder.

Additional Duties of Excise (Textiles and Textiles Articles) Act, 1978 and all regulations/rules/orders issued thereunder.

Bureau of Indian Standards Act, 1986 and all regulations/rules/orders issued thereunder.

Environment Protection Act, 1986 and all regulations/rules/orders issued thereunder.

Description:

The Central Government may, in public interest, suspend or relax permission granted or restriction imposed by the Foreign Exchange Management Act, 1999 (FEMA, 1999), by notification specifying the duration of such suspension.

The Central Government may from time to time give general or special directions as it thinks fit, to the Reserve Bank of India in the discharge of functions with relation to administration of the FEMA, 1999.

Where a company contravenes any of the provisions of the FEMA, 1999, or any rule, direction or order made there-under, the company and every person who at the time the contravention was committed, was in charge of, and was responsible to the company for conduct of the business of the company would be liable to be punished under the provisions of the FEMA, 1999 unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention.

4	Sector:	All Sectors
	Sub-Sector:	Items reserved for manufacture by Micro, Small and Medium enterprises.
	Industry Classification:	
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.</p> <p>Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder.</p>
	Description:	Any industrial undertaking which is not a Micro or Small Scale Enterprise, but manufactures items reserved for the MSE sector, would require Government route where foreign investment is more than 24 percent in the equity capital, subject to conditions such as obtaining of an Industrial Licence under the Industries (Development and Regulation) Act 1951 for such manufacture and the condition that the Industrial Undertaking shall undertake to export a minimum of 50 percent of the new or additional annual production of the MSE reserved items to be achieved within a maximum period of three years.

5	Sector:	Atomic Energy
	Sub-Sector:	Atomic Power Generation Manufacturing and supply of nuclear fuel Radioactive Waste Treatment and Disposal Radio isotope and Radiation Generation Facilities Services relating to Nuclear Energy Planning, Maintenance and Repair Services
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Atomic Energy Act, 1962 and all regulations/rules/orders issued thereunder.
	Description:	Foreign direct investment is prohibited in Atomic Energy Sector.

6 Sector: Chit Fund Business, Nidhi, Transferable Development Rights; Agriculture and Plantation (other than Tea Plantation); and Real estate business(other than construction development)

Sub-Sector:

Industry
Classification:

Type of
Reservation: National Treatment (Article 85)

Most-Favoured–Nation Treatment (Article 86)

Measures: Article 73 of the Constitution of India read with Article 246 of the Constitution of India.

Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.

Press Notes and Circulars on FDI Policy issued by the Central Government.

Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.

Atomic Energy Act, 1962 and all regulations/rules/orders issued thereunder.

Description: No person resident outside India shall make investment in India in any form, in any company or partnership firm or proprietary concern, or any entity, whether incorporated or not which is engaged or proposes to engage:

- (a) in the business of chit fund;
- (b) as Nidhi company;
- (c) in agricultural or plantation activities;
- (d) in real estate business, or construction of farm houses; or
- (e) in trading in Transferable Development Rights.

(a) Chit means a transaction whether called chit, chit

fund, chitty, kuri or by any other name which a person enters into an agreement with a specified number of persons that every shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of instalments over a definite period and that each such subscriber shall, in his turn, as demand or by auction or by tender or in such other manner as may be specified in the chit agreement entitled to the prize amount.

- (b) Nidhi or mutual benefit society means a company which the Central Government may by notification in the official gazette declare to be a nidhi company or a mutual benefit society.
- (d) Real estate business (however for the purposes of this limitation, "real estate" does not include development of townships, construction of residential/commercial premises, roads and bridges)
- (e) Transferable Development Rights means certificates issued in respect of category of land acquired for public purposes either by the Central or State Government in consideration of surrender of land by the owner without monetary compensation which are transferable in part or whole.

NRIs are allowed to invest in development of serviced plots, construction of built-up residential premises, investment in real estate covering residential and commercial premises including business centres and offices, development of townships, city and regional level urban infrastructure facilities including roads and bridges, investment in manufacture of building materials, investment in participatory ventures for all of the above; and investment in housing finance institutions without the conditions of minimum capitalisation or minimum area for development or lock-in of investment.

7	Sector:	Manufacturing of Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
	Sub-Sector:	
	Industry Classification:	NIC: 22 ISIC: 12
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Companies Act, 1956 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder.
	Description:	FDI in manufacture of ‘Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes’ (Code 24.02 of Indian Trade Classification which follows the Harmonised Commodity Description and Coding System) is prohibited.

8 Sector:	Gambling, Betting, Lottery
Sub-Sector:	
Industry Classification:	NIC: 84 ISIC: 92
Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government.
Description:	No person resident outside India shall make investment in India in any form, in any company or partnership firm or proprietary concern, or any entity, whether incorporated or not which is engaged or proposes to engage in lottery business (including Government/private lottery, online lotteries, etc.), gambling and betting including casinos etc. Foreign technology collaboration or use of franchise/trademark/brand name of foreign collaborator, or management contract, etc. is not permitted in lottery business, gambling and betting. This includes foreign investment through, FII portfolio investment, NRI/Overseas Corporate Bodies (OCBs) investment on non-repatriable basis and investment by foreign venture capital investors.

9	Sector:	Acquisition of Land
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Transfer of Property Act, 1882 and all regulations/rules/orders issued thereunder. The Registration Act, 1908 and all regulations/rules/orders issued thereunder. The Indian Stamp Act, 1899 and all regulations/rules/orders issued thereunder. The Land Acquisition Act, 1894 and all regulations/rules/orders issued thereunder.
	Description:	Save and except as otherwise provided under FEMA and regulations made thereunder, no person resident outside India can transfer any immovable property in India. A person resident outside India can purchase immovable property in India including land only if he or she has established in India a branch, office (excluding liaison office) or other place of business for carrying on a permitted activity in India which is necessary for or incidental to carrying on such activity provided that it complies with all applicable laws, regulations or directions and a declaration in this regard is filed with Reserve Bank of India.

10	Sector:	Agriculture
	Sub-Sector:	All agriculture activities like farming and plantation.
	Industry Classification:	NIC: 00, 01, 03 ISIC: 01
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Transfer of Property Act, 1882 and all regulations/rules/orders issued thereunder. The Registration Act, 1908 and all regulations/rules/orders issued thereunder. The Indian Stamp Act, 1899 and all regulations/rules/orders issued thereunder.
	Description:	1. FDI is not allowed in any agricultural/plantation sector/activity except the following: <ul style="list-style-type: none"> (a) 100 percent FDI is allowed under automatic route in Floriculture, Horticulture, Development of Seeds, and Cultivation of Vegetables and Mushrooms under controlled conditions and services related to agro and allied sectors. (b) 100 percent FDI is allowed in the Tea sector including tea plantations under Government route subject to the conditions of : <ul style="list-style-type: none"> (i) Compulsory divestment of 26 percent equity of the company in favour of an Indian partner/Indian public within a period of 5 years

- (ii) Prior approval of the State Government concerned in case of any future land use change.
2. For companies dealing with development of transgenic seeds/vegetables, the following conditions apply:
- (a) When dealing with genetically modified seeds or planting material the company shall comply with safety requirements in accordance with laws enacted under the Environment (Protection) Act on the genetically modified organisms.
 - (b) Any import of genetically modified materials if required shall be subject to the conditions laid down vide Notifications issued under Foreign Trade (Development and Regulation) Act, 1992.
 - (c) The company shall comply with any other Law, Regulation or Policy governing genetically modified material in force from time to time.
 - (d) Undertaking of business activities involving the use of genetically engineered cells and material shall be subject to the receipt of approvals from Genetic Engineering Approval Committee (GEAC) and Review Committee on Genetic Manipulation (RCGM).
 - (e) Import of materials shall be in accordance with National Seeds Policy.
 - (f) The term “under controlled conditions” covers the following:
 - ❖ ‘Cultivation under controlled conditions’ for the categories of Floriculture, Horticulture, Cultivation of vegetables and Mushrooms is the practice of cultivation wherein rainfall, temperature, solar radiation, air humidity and culture medium are controlled artificially. Control in these parameters may be effected through protected cultivation under green houses, net houses, poly houses or any other improved infrastructure facilities where micro-climatic conditions are regulated anthropogenically.
 - ❖ Development of seeds will be considered to be ‘under controlled conditions’ when seed farms/laboratories use tissue culture or any other micro-propagation techniques for development and multiplication of seeds/planting material. Seed development in the case of anthuriums, orchids and other

ornamental crops in green houses/net houses/poly houses is also included in this category.

11	Sector:	Animal Husbandry, Pisciculture and Aquaculture
	Sub-Sector:	
	Industry Classification:	NIC: 05, 06 ISIC: 01, 03
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder.</p> <p>Destructive Insects and Pests Act, 1914 and all regulations/rules/orders issued thereunder.</p> <p>Ban on fishing by all fishing vessels in the EEZ beyond territorial waters.</p> <p>Notification dated 24-08-09 for the Prevention and Control of Infectious and Contagious Diseases in Animals.</p> <p>The Prevention and Control of Infectious and Contagious Diseases in Animals Act, 2009 and all regulations/rules/orders issued thereunder.</p> <p>Milk and Milk Product Order, 1992.</p> <p>The Maritime Zones of India (Regulation of Fishing by Foreign Vessels) Act, 1991 and all regulations/rules/orders issued thereunder.</p>

Description:

100 percent FDI is allowed under automatic route in Animal Husbandry, Pisciculture and Aquaculture under controlled conditions and services related to agro and allied sectors.

- ❖ In case of Animal Husbandry, scope of the term ‘under controlled conditions’ includes;
 - Rearing of animals under intensive farming systems with stall-feeding. Intensive farming system will require climate systems (ventilation, temperature/humidity management), health care and nutrition, herd registering/pedigree recording, use of machinery, waste management systems.
 - Poultry breeding farms and hatcheries where micro-climate is controlled through advanced technologies like incubators, ventilation systems etc.
- ❖ In the case of pisciculture and aquaculture, ‘under controlled conditions’ includes;
 - Aquariums
 - Hatcheries where eggs are artificially fertilised and fry are hatched and incubated in an enclosed environment with artificial climate control.

12	Sector:	Mining
	Sub-Sector:	Mining covering exploration and mining of diamonds and precious stones; gold, and silver.
	Industry Classification:	NIC: 13 ISIC: 07, 08, 099
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and all regulations/rules/orders issued thereunder. Offshore Areas (Mineral Development and Regulation) Act, 2002 and all regulations/rules/orders issued thereunder. Cess and Other Taxes on Minerals Validation Act, 1992 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Forest Conservation Act, 1980 and all regulations/rules/orders issued thereunder.
	Description:	100 percent FDI is allowed under the automatic route in Mining and Exploration of metal and non-metal ores including diamond, gold, silver and precious ores but excluding titanium bearing minerals and its ores;

subject to the MMDR Act, 1957. Also subject to the condition that in the event the foreign investor is establishing a 100 percent subsidiary, it shall submit a declaration to the effect that it has no existing joint venture for the same area or for a particular mineral.

13 Sector:	Mining and Quarrying
Sub-Sector:	Mining of coal and lignite, extraction of peat.
Industry Classification:	NIC: 10 ISIC: 05, 0892, 099
Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Coal Mines (Nationalisation) Act, 1973 and all regulations/rules/orders issued thereunder. Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and all regulations/rules/orders issued thereunder. Offshore Areas (Mineral Development and Regulation) Act, 2002 and all regulations/rules/orders issued thereunder. Cess and Other Taxes on Minerals Validation Act, 1992 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Forest Conservation Act, 1980 and all regulations/rules/orders issued thereunder. Atomic Energy Act, 1962 and all regulations/rules/orders issued thereunder.

Atomic Energy (Radiation Protection) Rules, 2004.

Atomic Energy (Safe Disposal of Radioactive Wastes) Rules, 1987.

Description:

- (a) 100 percent FDI is allowed under the automatic route in Coal and Lignite mining for captive consumption by power projects, iron and steel and cement units and other eligible activities permitted under and subject to the provisions of Coal Mines (Nationalisation) Act, 1973.
- (b) 100 percent FDI is allowed for setting up coal processing plants like washeries, subject to conditions.

14 Sector:	Mining and Quarrying
Sub-Sector:	Mining of uranium and thorium ores.
Industry Classification:	NIC: 14 ISIC: 0721, 099
Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Measures:	Uranium and Thorium ores are “atomic minerals” under Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957
Description:	<p>Under the provisions of the MMDR Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a licence and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting licence or, as the case may be, a mining lease, granted under the MMDR Act, 1957 and the rules made thereunder.</p> <p>Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person:</p> <ol style="list-style-type: none"> (a) is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and (b) satisfies such conditions as may be prescribed. <p>Provided that in respect of any mineral specified in the First Schedule of MMDR Act, 1957, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.</p>

Explanation – For the purposes of this reservation, a

person shall be deemed to be an Indian national:

- (a) in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and
- (b) in the case of an individual, only if he is a citizen of India.

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960).

15	Sector:	Mining and Quarrying
	Sub-Sector:	Mining of iron ores, Mining of metal ores, Mining of non-metallic minerals (other than Petroleum and natural gas)
	Industry Classification:	NIC: 12, 13, 15 ISIC: 07, 08, 099
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and all regulations/rules/orders issued thereunder. Offshore Areas (Mineral Development and Regulation) Act, 2002 and all regulations/rules/orders issued thereunder. Cess and Other Taxes on Minerals Validation Act, 1992 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Forest Conservation Act, 1980 and all regulations/rules/orders issued thereunder.
	Description:	FDI up to 100 percent is permitted on the automatic route in mining of non-atomic and non-fuel minerals

subject to applicable laws and regulations including the MMDR Act, 1957.

Under the provisions of the MMDR Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a licence and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting licence or, as the case may be, a mining lease, granted under MMDR Act and the rules made thereunder.

Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person:

- (a) is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and
- (b) satisfies such conditions as may be prescribed.

Provided that in respect of any mineral specified in the First Schedule of the MMDR Act, 1957, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.

Explanation – For the purposes of this sub-section, a person shall be deemed to be an Indian national:

- (a) in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and
- (b) in the case of an individual, only if he is a citizen of India.

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960)

The holder of a mining lease granted shall pay royalty in respect of any mineral removed or consumed by him/her or by his/her agent, manager, employee,

contractor or sub-lessee from the leased area after such commencement, at the rate for the time being specified.

16	Sector:	Other Mining and Quarrying
	Sub-Sector:	Quarrying of stone, sand and clay
	Industry Classification:	NIC: 15 ISIC: 08, 099
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and all regulations/rules/orders issued thereunder. Offshore Areas (Mineral Development and Regulation) Act, 2002 and all regulations/rules/orders issued thereunder. Cess and Other Taxes on Minerals Validation Act, 1992 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Forest Conservation Act, 1980 and all regulations/rules/orders issued thereunder.
	Description:	These are categorised as Minor Minerals under Section 3 of the MMDR Act, 1957. The State Governments have the powers to regulate operations of mining of minor minerals.

17	Sector:	Titanium bearing minerals and ores
	Sub-Sector:	Mining and production of Titanium ores (Ilmenite, Rutile, and Leucosene) and Zirconium minerals (Zircon)
	Industry Classification:	NIC: 13 ISIC: 07, 099
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Atomic Energy Act, 1962 and all regulations/rules/orders issued thereunder. Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and all regulations/rules/orders issued thereunder. Offshore Areas (Mineral Development and Regulation) Act, 2002 and all regulations/rules/orders issued thereunder. Cess and Other Taxes on Minerals Validation Act, 1992 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Forest Conservation Act, 1980 and all regulations/rules/orders issued thereunder.

Description:

FDI up to 100 percent is allowed with prior government approval in mining and mineral separation of titanium bearing minerals and ores, its value addition and integrated activities, subject to sectoral regulations and the MMDR Act, 1957. The separation of titanium bearing minerals and ores will be subject to the following additional conditions:

- (a) value addition facilities are set up within India along with transfer of technology;
- (b) disposal of tailings during the mineral separation shall be carried out in accordance with regulations framed by the Atomic Energy Regulatory Board such as Atomic Energy (Radiation Protection) Rules, 2004; Atomic Energy (Safe Disposal of Radioactive Wastes) Rules, 1987.

No FDI is permitted in mining of prescribed substances as notified by the Department of Atomic Energy, under the Atomic Energy Act, 1962.

Under the provisions of the MMDR Act, 1957, the reconnaissance or prospecting or mining operations can be undertaken only pursuant to a licence and consequent lease and no person shall undertake any reconnaissance, prospecting or mining operations in any area, except under and in accordance with the terms and conditions of reconnaissance permit or of a prospecting licence or, as the case may be, a mining lease, granted under the MMDR Act, 1957 and the rules made thereunder.

Government shall not grant reconnaissance permit, prospecting licence or mining lease to any person unless such person:

- (a) is an Indian national, or a Company as defined in sub-section (1) of Section 3 of the Companies Act, 1956; and
- (b) satisfies such conditions as may be prescribed.

Provided that in respect of any mineral specified in the First Schedule of the MMDR Act, 1957, no prospecting licence or mining lease shall be granted except with the previous approvals of the Central Government.

Explanation – For the purposes of this reservation, a person shall be deemed to be an Indian national:

- (a) in the case of a firm or other association of individuals, only if all the members of the firm or members of the association are citizens of India; and
- (b) in the case of an individual, only if he is a citizen of India.

A State Government may either with the previous approval of the Central Government or at the instance of the Central Government impose such further conditions as may be necessary in the interests of mineral development, including development of atomic minerals (Mineral Concession Rules 1960).

The holder of a mining lease granted shall pay royalty in respect of any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area after such commencement, at the rate for the time being specified.

18	Sector:	Defence Industry
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Arms Act, 1959 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Defence Procurement Policy of the Central Government.
	Description:	FDI in Defence Industry (manufacturing) Sector is subject to licensing under the Industries (Development and Regulation) Act, 1951 and also subject to following limitations: <ul style="list-style-type: none"> (a) non-resident equity cannot exceed 26 percent (b) There is a three year lock in period for transfer of equity from one foreign investor to another foreign investor (including NRIs and OCBs with 60 percent of more NRI stake) and such transfer would be subject to prior approval of the Foreign Investment Promotion Board (FIPB) and the Government.

- (c) FDI shall be subject to policies made by the Government under the Industries (Development and Regulation) Act, 1951 from time to time.
- (d) Treatment of Indian companies having FDI in terms of procurement of products shall be governed by the rules and procedures regulating procurement by defence services as may be issued or modified from time to time by Ministry of Defence, Government of India.
- (e) FDI approval will be given by FIPB in consultation with Ministry of Defence.
- (f) Licences will be given to Indian companies/partnership firms given by the Department of Industrial Policy and promotion in consultation with Ministry of Defence.
- (g) The applicant should be an Indian company/partnership firm.
- (h) The management of the applicant company/partnership should be in Indian hands with majority representation on the Board as well as the Chief Executive of the company/partnership firm being resident Indians.
- (i) Full particulars of the Directors and the Chief Executives should be furnished along with the applications.
- (j) The Government reserves the right to verify the antecedents of the foreign collaborators and domestic promoters including their financial standing and credentials in the world market. Preference would be given to original equipment manufacturers or design establishments, and companies having a good track record of past supplies to Armed Forces, Space and Atomic energy sectors and having an established R and D base.
- (k) No minimum capitalisation for FDI purposes.
- (l) The standards and testing procedures for equipment to be produced under licence from foreign collaborators or from indigenous R and D will have to be provided by the licensee to the Government nominated quality assurance agency under appropriate confidentiality clause.
- (m) The licensing authority would satisfy itself about the adequacy of the network of the

foreign investor, taking into account the category of weapons and equipments that are proposed to be manufactured.

- (n) Capacity norms for production will be provided in the licence based on the application as well as the recommendations of the Ministry of Defence, which will look into existing capacities of similar or allied products.
- (o) Purchase preference and price preference may be given to the Public Sector organisations as per guidelines of the Department of Public Enterprises.
- (p) Arms and ammunition produced by the private manufacturers will be primarily sold to the Ministry of Defence. These items may also be sold to other Government entities under the control of Ministry of Home Affairs and State Government with the prior approval of Ministry of Defence. No such item shall be sold within the country to any person or entity. The export of manufactured items will be subject to guidelines as applicable to ordinance factories and defence public sector undertakings. Non-lethal items will be permitted for sale to person/entities other than the Central or state government with the prior approval of Ministry of Defence.

19 Sector:	All Services Sector
Sub-Sector:	
Industry Classification:	
Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Any existing or current regulations or measures in force on the date of entry of this Agreement.
Description:	India reserves the right to maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under Chapter 6.

20	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Any existing or current regulations or measures in force on the date of entry of this Agreement.
	Description:	Any existing measures framed by the state governments/Union territories/local governments are not subject to either National Treatment, Most-Favoured-Nation Treatment or Prohibition of Performance Requirement obligations derived from the Articles in Chapter 8.

Part 2
Schedule of Japan

1. The Schedule of Japan sets out, pursuant to paragraph 1 of Article 90, the reservations taken by Japan with respect to existing measures that do not conform with obligations imposed by:

- (a) Article 85;
- (b) Article 86; or
- (c) Article 89.

2. Each reservation sets out the following elements:

- (a) “Sector” refers to the general sector in which the reservation is taken;
- (b) “Sub-Sector” refers to the specific sector in which the reservation is taken;
- (c) “Industry Classification” refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
- (d) “Type of Reservation” specifies the obligations referred to in paragraph 1 for which the reservation is taken;
- (e) “Level of Government” indicates the level of government maintaining the measure for which the reservation is taken;
- (f) “Measures” identifies the existing laws, regulations or other measures for which the reservation is taken. A measure cited in the “Measures” element:
 - (i) means the measure as amended, continued, or renewed as of the date of entry into force of this Agreement; and
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
- (g) “Description” sets out, with regard to the obligations referred to in paragraph 1, the non-conforming aspects of the existing measures for which the reservation is taken.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant provisions of Chapter 8 against which the reservation is taken, and the “Measures” element shall prevail over all other elements.

4. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on November 6, 2007.

1	Sector:	Agriculture, Forestry and Fisheries (Plant Breeder's Right)
	Sub-Sector:	
	Industry Classification:	JSIC 0119 Miscellaneous crop farming JSIC 0243 Tree seed gathering and forest nursery services JSIC 0413 Seaweed aquaculture JSIC 0415 Seed aquaculture
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86)
	Level of Government:	Central Government
	Measures:	Seeds and Seedlings Law (Law No. 83 of 1998), Article 10
	Description:	A foreigner who has neither a domicile nor residence (nor establishment, in the case of a legal person) in Japan cannot enjoy a plant breeder's right or related rights except in any of the following cases: (a) where the country of which the person is a national or the country in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the International Convention for the Protection of New Varieties of Plants of December 2, 1961, as Revised at Geneva on November 10, 1972, on October 23, 1978, and on March 19, 1991; (b) where the country of which the person is a national or the country in which the person has a domicile or residence (or its establishment, in the case of a legal person) is a contracting party to the International Convention for the Protection of New

Varieties of Plants of December 2, 1961, as Revised at Geneva on November 10, 1972 and on October 23, 1978 (hereinafter referred to in this Annex as “the 1978 UPOV Convention”), or a country in relation with which Japan shall apply the 1978 UPOV Convention in accordance with paragraph (2) of Article 34 of the 1978 UPOV Convention, and further provides the protection for plant genus and species to which the person’s applied variety belongs; or

- (c) where the country of which the person is a national provides Japanese nationals with the protection of varieties under the same condition as its own nationals (including a country which provides such protection for Japanese nationals under the condition that Japan allows enjoyment of the plant breeder’s right or related rights for the nationals of that country), and further provides the protection for plant genus and species to which the person’s applied variety belongs.

2	Sector:	Finance
	Sub-Sector:	Banking
	Industry Classification:	JSIC 622 Banks, except central bank JSIC 631 Financial institutions for small-businesses
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Deposit Insurance Law (Law No. 34 of 1971), Article 2
	Description:	The deposit insurance system does not cover deposits taken by branches of foreign banks.

3	Sector:	Heat Supply
	Sub-Sector:	
	Industry Classification:	JSIC 3511 Heat supply
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in the heat supply.

4	Sector:	Information and Communications
	Sub-Sector:	Telecommunications
	Industry Classification:	<p>JSIC 3700 Head offices primarily engaged in managerial operations</p> <p>JSIC 3711 Regional telecommunications, except wire broadcast telephones</p> <p>JSIC 3731 Services incidental to telecommunications</p>
	Type of Reservation:	<p>National Treatment (Article 85)</p> <p>Prohibition of Performance Requirements (Article 89)</p>
	Level of Government:	Central Government
	Measures:	Law Concerning Nippon Telegraph and Telephone Corporation (Law No. 85 of 1984), Articles 6 and 10
	Description:	<p>1. Nippon Telegraph and Telephone Corporation may not enter the name and address in its register of shareholders if the aggregate of the ratio of the voting rights directly and/or indirectly held by the persons set forth in subparagraphs (a) through (c) reaches or exceeds one third:</p> <p>(a) a natural person who does not have Japanese nationality;</p> <p>(b) a foreign government or its representative; and</p> <p>(c) a foreign legal person or a foreign entity.</p> <p>2. Any natural person who does not have Japanese nationality may not assume the office of director or auditor of Nippon Telegraph and Telephone Corporation, Nippon Telegraph and Telephone East Corporation and Nippon Telegraph and Telephone West Corporation.</p>

5	Sector:	Information and Communications
	Sub-Sector:	Telecommunications and Internet Based Services
	Industry Classification:	<p>JSIC 3711 Regional telecommunications, except wire broadcast telephones</p> <p>JSIC 3712 Long-distance telecommunications</p> <p>JSIC 3719 Miscellaneous fixed telecommunications</p> <p>JSIC 3721 Mobile telecommunications</p> <p>JSIC 401 Internet based services</p> <p>Note: The activities covered by the reservation under JSIC 3711, 3712, 3719, 3721 or 401 are limited to the activities which are subject to the registration obligation under Article 9 of the Telecommunications Business Law (Law No. 86 of 1984).</p>
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p>
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in telecommunications business and internet based services.

6	Sector:	Manufacturing
	Sub-Sector:	Drugs and Medicines Manufacturing
	Industry Classification:	JSIC 1653 Biological preparations
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in biological preparations manufacturing industry in Japan. For greater certainty, “biological preparations manufacturing industry” deals with economic activities in establishment which mainly produces vaccine, serum, toxoid, antitoxin and some preparations similar to the aforementioned products, or blood products.

7	Sector:	Manufacturing
	Sub-Sector:	Leather and Leather Products Manufacturing
	Industry Classification:	<p>JSIC 1189 Textile apparel and accessories, n.e.c.</p> <p>JSIC 1694 Gelatine and adhesives</p> <p>JSIC 192 Rubber and plastic footwear and its findings</p> <p>JSIC 2011 Leather tanning and finishing</p> <p>JSIC 2021 Mechanical leather products, except gloves and mittens</p> <p>JSIC 2031 Cut stock and findings for boots and shoes</p> <p>JSIC 2041 Leather footwear</p> <p>JSIC 2051 Leather gloves and mittens</p> <p>JSIC 2061 Baggage</p> <p>JSIC 207 Handbags and small leather cases</p> <p>JSIC 2081 Fur skins</p> <p>JSIC 2099 Miscellaneous leather products</p> <p>JSIC 3253 Sporting and athletic goods</p> <p>Note 1: The activities covered by the reservation under JSIC 1189 or 3253 are limited to the activities related to leather and leather products manufacturing.</p> <p>Note 2: The activities covered by the reservation under JSIC 1694 are limited to the activities related to animal glue (nikawa) and gelatine manufacturing.</p>
	Type of Reservation:	National Treatment (Article 85)

Level of Government:	Central Government
Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in leather and leather products manufacturing industry in Japan.

8	Sector:	Matters Related to the Nationality of a Ship
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 1
	Description:	The Japanese nationality shall be given to a ship whose owner is a Japanese national, or a company established under Japanese law, of which all the representatives and not less than two-thirds of the executives administering the affairs are Japanese nationals.

9	Sector:	Mining
	Sub-Sector:	
	Industry Classification:	JSIC 05 Mining and Quarrying of Stone and Gravel
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Mining Law (Law No. 289 of 1950), Chapters 2 and 3
	Description:	Only a Japanese national or a Japanese legal person may have mining rights or mining lease rights.

10 Sector:	Oil Industry
Sub-Sector:	
Industry Classification:	<p>JSIC 053 Crude petroleum and natural gas production</p> <p>JSIC 1711 Petroleum refining</p> <p>JSIC 1721 Lubricating oils and greases (not made in petroleum refineries)</p> <p>JSIC 1741 Paving materials</p> <p>JSIC 1799 Miscellaneous petroleum and coal products</p> <p>JSIC 4711 Ordinary warehousing</p> <p>JSIC 4721 Refrigerated warehousing</p> <p>JSIC 5331 Petroleum</p> <p>JSIC 6051 Petrol stations (gasoline service stations)</p> <p>JSIC 6052 Fuel stores, except gasoline service stations</p> <p>JSIC 9299 Miscellaneous business services, n.e.c.</p> <p>Note 1: The activities covered by the reservation under JSIC 1741, 1799, 4711, 4721 or 6052 are limited to the activities related to oil industry.</p> <p>Note 2: The activities covered by the reservation under JSIC 9299 are limited to the activities related to liquefied petroleum gas industry.</p>
Type of Reservation:	National Treatment (Article 85)
Level of Government:	Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in oil industry in Japan. All organic chemicals such as ethylene, ethylene glycol and polycarbonates are outside the scope of the oil industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

11 Sector: Agriculture, Forestry and Fisheries, and Related Services (except Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf provided for in the reservation No. 7 in Schedule of Japan in Annex 9)

Sub-Sector:

Industry Classification:	JSIC 01	Agriculture
	JSIC 02	Forestry
	JSIC 03	Fisheries, except aquaculture
	JSIC 04	Aquaculture
	JSIC 6324	Agricultural cooperatives
	JSIC 6325	Fishery and fishery processing cooperatives
	JSIC 871	Agriculture, forestry and fisheries cooperative associations, n.e.c.

Type of
Reservation: National Treatment (Article 85)

Level of
Government: Central Government

Measures: Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Description: The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in agriculture, forestry and fisheries, and related services (except fisheries within the territorial sea, internal waters, exclusive economic zone and continental shelf provided for in the reservation No.7 in Schedule of Japan in Annex 9) in Japan.

12	Sector:	Security Guard Services
	Sub-Sector:	
	Industry Classification:	JSIC 9231 Guard services
	Type of Reservation:	National Treatment (Articles 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in security guard services in Japan.

13	Sector:	Transport
	Sub-Sector:	Air Transport
	Industry Classification:	<p>JSIC 4600 Head offices primarily engaged in managerial operations</p> <p>JSIC 4611 Air transport</p>
	Type of Reservation:	<p>National Treatment (Article 85)</p> <p>Most-Favoured-Nation Treatment (Article 86)</p> <p>Prohibition of Performance Requirements (Article 89)</p>
	Level of Government:	Central Government
	Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p>Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8</p>
	Description:	<p>1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in air transport business in Japan.</p> <p>2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting air transport business as a Japanese air carrier is not granted to the following natural persons or entities applying for the permission:</p> <p>(a) a natural person who does not have Japanese nationality;</p> <p>(b) a foreign country, or a foreign public entity or its equivalent;</p>

- (c) a legal person or other entity constituted under the laws of any foreign country; and
- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event an air carrier becomes a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies, such as holding companies, which have substantial control over the air carriers.

3. Japanese air carriers or the companies having substantial control over the air carriers, such as holding companies, may reject the request from a natural person or an entity set forth in subparagraphs 2(a) through (c), who owns equity investments in such air carriers or companies, to enter its name and address in the register of shareholders, in the event such air carriers or companies become natural persons or entities referred to in subparagraph 2(d) by accepting such request.

4. Foreign air carriers are required to obtain permission of the Minister of Land, Infrastructure, Transportation and Tourism to conduct international air transport business.

5. Permission of the Minister of Land, Infrastructure, Transport and Tourism is required for the use of foreign aircraft for air transportation of passengers or cargoes to and from Japan for remuneration.

6. A foreign aircraft may not be used for a flight and for transporting passengers or cargoes for remuneration, between points within Japan.

14	Sector:	Transport
	Sub-Sector:	Air Transport
	Industry Classification:	<p>JSIC 4600 Head offices primarily engaged in managerial operations</p> <p>JSIC 4621 Aircraft service, except air transport</p>
	Type of Reservation:	<p>National Treatment (Article 85)</p> <p>Prohibition of Performance Requirements (Article 89)</p>
	Level of Government:	Central Government
	Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p>Civil Aeronautics Law (Law No. 231 of 1952), Chapters 7 and 8</p>
	Description:	<p>1. The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in aerial work business in Japan.</p> <p>2. Permission of the Minister of Land, Infrastructure, Transport and Tourism for conducting aerial work business is not granted to the following natural persons or entities applying for the permission:</p> <p>(a) a natural person who does not have Japanese nationality;</p> <p>(b) a foreign country, or a foreign public entity or its equivalent;</p> <p>(c) a legal person or other entity constituted under</p>

the laws of any foreign country; and

- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

In the event a person conducting aerial work business becomes a natural person or an entity referred to in subparagraphs (a) through (d), the permission will lose its effect. The conditions for the permission also apply to companies, such as holding companies, which have substantial control over the person conducting aerial work business.

3. A foreign aircraft may not be used for a flight between points within Japan.

15	Sector:	Transport
	Sub-Sector:	Air Transport (Registration of Aircraft in the National Register)
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Level of Government:	Central Government
	Measures:	Civil Aeronautics Law (Law No. 231 of 1952), Chapter 2
	Description:	<p>1. An aircraft owned by any of the following natural persons or entities may not be registered in the national register:</p> <ul style="list-style-type: none"> (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws of any foreign country; and (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c). <p>2. A foreign aircraft may not be registered in the national register.</p>

16	Sector:	Transport
	Sub-Sector:	Freight Forwarding Business (excluding freight forwarding business using air transportation)
	Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirements (Article 89)
	Level of Government:	Central Government
	Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2 through 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990)
	Description:	<p>The following natural persons or entities are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding business using international shipping. Such registration shall be made, or such permission or approval shall be granted, on the basis of reciprocity:</p> <ul style="list-style-type: none"> (a) a natural person who does not have Japanese nationality; (b) a foreign country, or a foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws of any foreign country; and

- (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

17	Sector:	Transport
	Sub-Sector:	Freight Forwarding Business (only freight forwarding business using air transportation)
	Industry Classification:	JSIC 4441 Collect-and-deliver freight transport JSIC 4821 Deliver freight transport, except collect-and-deliver freight transport
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirements (Article 89)
	Level of Government:	Central Government
	Measures:	Freight Forwarding Business Law (Law No. 82 of 1989), Chapters 2 through 4 Enforcement Regulation of Freight Forwarding Business Law (Ministerial Ordinance of the Ministry of Transport No. 20 of 1990)
	Description:	1. The following natural persons or entities may not conduct freight forwarding business using air transportation between points within Japan: <ul style="list-style-type: none"> (a) a natural person who does not have Japanese nationality; (b) a foreign country, or foreign public entity or its equivalent; (c) a legal person or other entity constituted under the laws of any foreign country; and (d) a legal person represented by the natural persons or entities referred to in subparagraph (a), (b) or (c); a legal person of which more than one-third of the members of the board of directors are

composed of the natural persons or entities referred to in subparagraph (a), (b) or (c); or a legal person of which more than one-third of the voting rights are held by the natural persons or entities referred to in subparagraph (a), (b) or (c).

2. The natural persons or entities referred to in subparagraphs 1(a) through (d) are required to be registered with, or to obtain permission or approval of, the Minister of Land, Infrastructure, Transport and Tourism for conducting freight forwarding business using international air transportation. Such registration shall be made, or such permission or approval shall be granted, on the basis of reciprocity.

18	Sector:	Transport
	Sub-Sector:	Railway Transport
	Industry Classification:	JSIC 42 Railway transport JSIC 4851 Railway facilities services
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in railway transport industry in Japan. The manufacture of vehicles, parts and components for the railway transport industry is not included in railway transport industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

19	Sector:	Transport
	Sub-Sector:	Road Passenger Transport
	Industry Classification:	JSIC 4311 Common omnibus operators
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in omnibus industry in Japan. The manufacture of vehicles, parts and components for omnibus industry is not included in omnibus industry. Therefore, prior notification under the Foreign Exchange and Foreign Trade Law is not required for the investments in the manufacture of these products.

20	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	JSIC 452 Coastwise transport JSIC 453 Inland water transport JSIC 4542 Coastwise ship leasing
	Type of Reservation:	National Treatment (Article 85)
	Level of Government:	Central Government
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in water transport industry in Japan. For greater certainty, “water transport industry” refers to oceangoing/seagoing transport, coastwise transport (i.e. maritime transport between ports within Japan), inland water transport and ship leasing industry. However, oceangoing/seagoing transport industry and ship leasing industry excluding coastwise ship leasing industry are exempted from the prior notification requirement.

21	Sector:	Transport
	Sub-Sector:	Water Transport
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86)
	Level of Government:	Central Government
	Measures:	Ship Law (Law No. 46 of 1899), Article 3
	Description:	Unless otherwise specified in laws and regulations of Japan, or international agreements to which Japan is a party, ships not flying the Japanese flag are prohibited from entering Japanese ports which are not open to foreign commerce and from carrying cargoes or passengers between Japanese ports.

22	Sector:	Water Supply and Waterworks	
	Sub-Sector:		
	Industry Classification:	JSIC 3611	Water for end users, except industrial users
	Type of Reservation:	National Treatment (Article 85)	
	Level of Government:	Central Government	
	Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27	
		Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3	
	Description:	The prior notification requirement under the Foreign Exchange and Foreign Trade Law applies to foreign investors who intend to make investments in water supply and waterworks industry in Japan.	

Annex 9
Referred to in Chapter 8

Reservations for Measures
referred to in paragraph 2 of Article 90

Part 1
Schedule of India

1. The Schedule of India sets out, pursuant to paragraph 2 of Article 90, the reservations taken by India with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by;

- (a) Article 85;
- (b) Article 86; or
- (c) Article 89.

2. Each reservation sets out the following elements:

- (a) “Sector” refers to the general sector in which the reservation is taken;
- (b) “Sub-Sector” refers to the specific sector in which the reservation is taken;
- (c) “Industry Classification” refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
- (d) “Type of Reservation” specifies the obligations referred to in paragraph 1 for which the reservation is taken;
- (e) “Description” sets out the scope of the sector, sub-sector or activities covered by the reservation; and
- (f) “Existing Measures” identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The “Description” element shall prevail over all other elements.

4. For the purposes of this Part:

- (a) the term “ISIC” means the International Standard Industrial Classification of All Economic Activities adopted, at its seventh session on August 27, 1948 and revised on May 22, 1989, by the Economic and Social Council of the United Nations; and
- (b) the term “NIC” means National Industrial Classification Code, 1987 as set out by the Central Statistical Organisation of the Government of India.

1	Sector:	Agriculture
	Sub-Sector:	All agriculture activities like farming and plantation
	Industry Classification:	NIC: 00, 01, 03 ISIC: 01
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86)
	Description:	<p>India reserves the right to adopt or maintain any measure with respect to farming and all agriculture activities except floriculture, horticulture, development of seeds, animal husbandry, pisciculture, aqua-culture and cultivation of vegetables and mushrooms under controlled conditions* and services related to agro and allied sectors.</p> <p>* ‘Cultivation under controlled conditions’ for the categories of floriculture, horticulture, cultivation of vegetables and mushrooms is the practice of cultivation wherein rainfall, temperature, solar radiation, air humidity and culture medium are controlled artificially. Control in these parameters may be effected through protected cultivation under green houses, net houses, poly houses or any other improved infrastructure facilities where micro-climatic conditions are regulated anthropogenically.</p>
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Plantation Labour Act, 1951 and all regulations/rules/orders issued thereunder.</p> <p>Rubber Act, 1947 and all regulations/rules/orders issued thereunder.</p>

Coffee Act, 1942 and all regulations/rules/orders issued thereunder.

Spice Board Act, 1986 and all regulations/rules/orders issued thereunder.

Spices Cess Act, 1986 and all regulations/rules/orders issued thereunder.

Tea Act, 1953 and all regulations/rules/orders issued thereunder.

Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder.

Agriculture Produce (Grading and Marking) Act, 1937 and all regulations/rules/orders issued thereunder.

Destructive Insects and Pests Act, 1914 and all regulations/rules/orders issued thereunder.

Coconut Development Board Act, 1979 and all regulations/rules/orders issued thereunder.

National Cooperative Development Cooperation Act, 1962 and all regulations/rules/orders issued thereunder.

The Seed Act, 1966 and all regulations/rules/orders issued thereunder.

The National Oilseeds and Vegetable Oils Development Board Act, 1983 and all regulations/rules/orders issued thereunder.

2 Sector:	Farming of Animals
Sub-Sector:	Farming of cattle, sheep goats, horses, asses, mules and hinnies; dairy farming including mixed farming
Industry Classification:	NIC: 02, 03, 04 ISIC: 01
Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure with respect to farming of animals.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. National Dairy Development Board Act, 1987 and all regulations/rules/orders issued thereunder. Indian Veterinary Council Act, 1984 and all regulations/rules/orders issued thereunder. Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder. Live-stock Importation Act, 1898 and all regulations/rules/orders issued thereunder.

3 Sector:	Forestry
Sub-Sector:	Forestry, logging and related service activities
Industry Classification:	NIC: 05 ISIC: 02
Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure with respect to forestry, logging and related service activities.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Forest (Conservation) Act, 1980 and all regulations/rules/orders issued thereunder. The Indian Forest Act, 1927 and all regulations/rules/orders issued thereunder.

4	Sector:	Fishing
	Sub-Sector:	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
	Industry Classification:	NIC: 06 ISIC: 03
	Type of Reservation:	National Treatment (Article 85)
	Description:	India reserves the right to adopt or maintain any measure with respect to fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>The Maritime Zones of India (Regulation of Fishing by Foreign Vessels) Act, 1981 and all regulations/rules/orders issued thereunder.</p> <p>The Indian Fisheries Act, 1897 and all regulations/rules/orders issued thereunder.</p> <p>Environment (Protection) Act, 1986 and all regulations/rules/orders issued thereunder.</p> <p>Water (Prevention and Control of Pollution) Act, 1974 and all regulations/rules/orders issued thereunder.</p> <p>Wild Life Protection Act, 1972 and all regulations/rules/orders issued thereunder.</p> <p>Export (Quality Control and Inspection) Act, 1963 and all regulations/rules/orders issued thereunder.</p>

5 Sector:	Dairy Products
Sub-Sector:	Manufacture of milk powder, ice-cream powder, condensed milk, butter, cream, cheese, ghee, khoya etc., pasteurised milk
Industry Classification:	NIC: 20 ISIC: 105
Type of Reservation:	Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of dairy products.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder. Food Safety and Standards Act, 2006 and all regulations/rules/orders issued thereunder. Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder.

6	Sector:	Canning and Preservation of Fruits and Vegetables
	Sub-Sector:	Artificial dehydration of fruits and vegetables, sun-drying of fruits and vegetables, radiation preservation of fruits and vegetables, manufacture of fruits/vegetable juices/concentrates/squashes and powders, manufacture of sauces, jams, jellies and marmalades, manufacture of pickles, canning of fruits and vegetables, fruits and vegetables preservation
	Industry Classification:	NIC: 20 ISIC: 103
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to canning and preservation of fruits and vegetables.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Food Safety and Standards Act, 2006 and all regulations/rules/orders issued thereunder. Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder. Agricultural Produce (Grading and Marking) Act, 1937 and all regulations/rules/orders issued thereunder. Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder.

7 Sector:	Processing, Canning and Preservation of Fish, Crustacean and Similar Foods
Sub-Sector:	Sun-drying of fish, radiation preservation of fish and similar foods, processing and canning of fish, manufacture of fish meal, processing and canning of frog legs
Industry Classification:	NIC: 20 ISIC: 102
Type of Reservation:	Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to processing, canning and preservation of fish, crustacean and similar foods.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Food Safety and Standards Act, 2006 and all regulations/rules/orders issued thereunder. Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder.

8	Sector:	Bakery Products
	Sub-Sector:	Bread making, manufacture of biscuits, cakes and pastries
	Industry Classification:	NIC: 20 ISIC: 107
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of bakery products.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Micro, Small and Medium Enterprises Development Act, 2006 and all regulations/rules/orders issued thereunder.</p> <p>Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.</p> <p>Food Safety and Standards Act, 2006 and all regulations/rules/orders issued thereunder.</p> <p>Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder.</p>

9	Sector:	Hydrogenated Oils, Vanaspati, Ghee etc. and Vegetable Oils
	Sub-Sector:	Manufacture of hydrogenated oils, vanaspati, ghee, vegetable oils and fats
	Industry Classification:	NIC: 21 ISIC: 104
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacturing hydrogenated oils, vanaspati, ghee and vegetable oils.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Essential Commodities Act, 1955 and all regulations/rules/orders issued thereunder.</p> <p>The National Oilseeds and Vegetable Oils Development Board Act, 1983 and all regulations/rules/orders issued thereunder.</p> <p>Food Safety and Standards Act, 2006 and all regulations/rules/orders issued thereunder.</p> <p>Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder.</p>

10 Sector:	Distilling, Rectifying and Blending of Spirits, Ethyl Alcohol Production from Fermented Materials and Manufacture of Wines
Sub-Sector:	Manufacture of wines, malt liquors, beer
Industry Classification:	NIC: 22 ISIC: 1102, 1103
Type of Reservation:	Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure with respect to distilling, rectifying and blending of spirits, ethyl alcohol production from fermented materials and manufacture of wines.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Prevention of Food Adulteration Act, 1954 and all regulations/rules/orders issued thereunder.

11	Sector:	Wood and Wood Products
	Sub-Sector:	Sawing and planting of wood; manufacture of veneer sheets, plywood, and their products; manufacture of structural wooden goods; manufacture of wooden containers; manufacture of wooden industrial goods; manufacture of cork and cork products; manufacture of wooden furniture and fixtures; manufacture of bamboo and cane furniture and fixtures
	Industry Classification:	NIC: 27 ISIC: 16
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of wood and wood products.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder. The Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.

12	Sector:	Leather
	Sub-Sector:	Tanning, curing, finishing, embossing, japanning of leather; manufacture of leather footwear; manufacture of leather apparel; manufacture of consumer goods of leather; scrapping, currying, tanning, bleaching and dyeing of fur and other pelts for leather trade; manufacture of leather and fur products
	Industry Classification:	NIC: 29 ISIC: 14, 15
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of Leather and Leather Products.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Environment Protection Act, 1986 and all regulations/rules/orders issued thereunder.</p> <p>Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.</p> <p>Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder.</p>

13 Sector:	Cement and Asbestos
Sub-Sector:	Manufacture of cement, lime and plaster; manufacture of mica products; stone dressing and crushing; manufacture of asbestos cement and other cement products
Industry Classification:	NIC: 32 ISIC: 23
Type of Reservation:	Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture cement, lime and plaster, mica products, stone dressing and crushing, asbestos cement and other cement products.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder.

14	Sector:	Air-conditioner, Refrigerators and Fire Fighting Equipments
	Sub-Sector:	Manufacture of refrigerators, air-conditioners and fire-fighting equipments
	Industry Classification:	NIC: 35 ISIC: 275, 281, 329
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of air-conditioner, refrigerators and fire fighting equipments.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. The Energy Conservation Act, 2001 and all regulations/rules/orders issued thereunder.

15	Sector:	Industrial Explosives, Safety Fuse, Detonators, Fireworks
	Sub-Sector:	
	Industry Classification:	NIC: 30
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to manufacture of industrial explosives, safety fuse, detonators, fireworks sector, including manufacture, use, sale, storage, transport, importation, exportation and possession of arms and explosives.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Explosives Act, 1884 and all regulations/rules/orders issued thereunder. Explosive Substances Act, 1908 and all regulations/rules/orders issued thereunder. Inflammable Substances Act, 1952 and all regulations/rules/orders issued thereunder. Indian Boilers Act, 1923 and all regulations/rules/orders issued thereunder.

16	Sector:	Manufacture of Hazardous Chemicals
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure which is non-conforming to the obligations on Prohibition of Performance Requirements in Chapter 8 with respect to regulating the manufacture, use, sale, storage, transport, importation, exportation and possession of hazardous chemicals.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Environment (Protection) Act, 1986 and all regulations/rules/orders issued thereunder.

17	Sector:	Tobacco Stemming and Manufacturing of Products containing Tobacco or Tobacco Substitutes, including Manufacture of Bidi
	Sub-Sector:	Stemming of tobacco, redrying and all operations connected with preparing raw leaf tobacco, manufacture of bidi, snuff, chewing tobacco and other products containing tobacco or tobacco substitutes
	Industry Classification:	NIC: 22 ISIC: 12
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86)
	Description:	India reserves the right to adopt or maintain any measure with respect to regulating the manufacture, sale use, transportation, import, export of tobacco and tobacco products, including stemming of tobacco, redrying and all operations connected with preparing raw leaf tobacco, manufacture of bidi, snuff, chewing tobacco and other products containing tobacco or tobacco substitutes.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Companies Act, 1956 and all regulations/rules/orders issued thereunder. Industries (Development and Regulation) Act, 1951 and all regulations/rules/orders issued thereunder. Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 and all regulations/rules/orders issued thereunder.

18 Sector:	Drugs and Pharmaceuticals
Sub-Sector:	
Industry Classification:	ISIC: 21
Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
Description:	India reserves the right to issue guidelines necessary or required for the issue of compulsory licences of patents to produce and market a patented drug or pharmaceutical. India also reserves the right to formulate and bring into effect a policy to ensure abundant availability at reasonable prices of good quality essential drugs and pharmaceuticals of mass consumption.
Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder. Press Notes and Circulars on FDI Policy issued by the Central Government. Other existing or current regulations or measures in force on the date of entry of this Agreement.

19	Sector:	All Services Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure relating to investments in services sectors subject to the condition that they do not violate the obligations under Chapter 6.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Any existing or current regulations or measures in force on the date of entry of this Agreement.

20	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure relating to investments as per the laws and regulations framed by the state governments/Union territories/local governments.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Any existing or current regulations or measures in force on the date of entry of this Agreement.

21	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure that accords rights or preferences to economically backward regions or groups in the interest of balanced development of the economy and maintenance of social equality.
	Existing Measures:	Article 73 of the Constitution of India read with Article 246 of the Constitution of India. Any existing or current regulations or measures in force on the date of entry of this Agreement.

22	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured–Nation Treatment (Article 86) Prohibition of Performance Requirement (Article 89)
	Description:	<p>India reserves the right to adopt or maintain any measure with regard to transfer or disposition of equity interests or assets held by the state enterprises or Governmental authorities.</p> <p>India reserves the right to adopt or maintain any measure with respect to the transfer of all or any portion of services provided in the exercise of the governmental authority.</p> <p>A state-owned enterprise shall mean any enterprise owned or controlled by the Government of India or any of the state governments/Union territories/local governments by means of equity ownership and shall include any enterprise created, on or after the effective date of this Agreement, for the sole purpose of selling or disposing of equity interests or assets of an existing state-owned enterprise or Government entity.</p>
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Any existing or current regulations or measures in force on the date of entry of this Agreement.</p>

23	Sector:	Acquisition of Land
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85)
	Description:	India reserves the right to adopt or maintain any measure with respect to the acquisition of land (including agricultural land) by non-residents.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Transfer of Property Act, 1882 and all regulations/rules/orders issued thereunder.</p> <p>The Registration Act, 1908 and all regulations/rules/orders issued thereunder.</p> <p>The Indian Stamp Act, 1899 and all regulations/rules/orders issued thereunder.</p> <p>The Land Acquisition Act, 1894 and all regulations/rules/orders issued thereunder.</p> <p>Other existing or current regulations or measures in force on the date of entry of this Agreement.</p>

24	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	Prohibition of Performance Requirement (Article 89)
	Description:	India reserves the right to adopt or maintain any measure relating to Technology Transfer and Senior Management Board of Directors.
	Existing Measures:	<p>Article 73 of the Constitution of India read with Article 246 of the Constitution of India.</p> <p>Foreign Exchange Management Act, 1999 and all regulations/rules/orders issued thereunder.</p> <p>Press Notes and Circulars on FDI Policy issued by the Central Government.</p> <p>Transfer of Property Act, 1882 and all regulations/rules/orders issued thereunder.</p> <p>The Registration Act, 1908 and all regulations/rules/orders issued thereunder.</p> <p>The Indian Stamp Act, 1899 and all regulations/rules/orders issued thereunder.</p> <p>The Land Acquisition Act, 1894 and all regulations/rules/orders issued thereunder.</p> <p>Other existing or current regulations or measures in force on the date of entry of this Agreement.</p>

Part 2
Schedule of Japan

1. The Schedule of Japan sets out, pursuant to paragraph 2 of Article 90, the reservations taken by Japan with respect to specific sectors, sub-sectors or activities for which it may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by;

- (a) Article 85;
- (b) Article 86; or
- (c) Article 89.

2. Each reservation sets out the following elements:

- (a) “Sector” refers to the general sector in which the reservation is taken;
- (b) “Sub-Sector” refers to the specific sector in which the reservation is taken;
- (c) “Industry Classification” refers, where applicable, and only for transparency purposes, to the activity covered by the reservation according to domestic or international industry classification codes;
- (d) “Type of Reservation” specifies the obligations referred to in paragraph 1 for which the reservation is taken;
- (e) “Description” sets out the scope of the sector, sub-sector or activities covered by the reservation; and
- (f) “Existing Measures” identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The “Description” element shall prevail over all other elements.

4. For the purposes of this Part, the term “JSIC” means Japan Standard Industrial Classification set out by the Ministry of Internal Affairs and Communications, and revised on November 6, 2007.

1	Sector:	All Sectors
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Description:	When transferring or disposing of its equity interests in, or the assets of, a state enterprise or a governmental entity, Japan reserves the right to: <ul style="list-style-type: none"> (a) prohibit or impose limitations on the ownership of such interests or assets by investors of the other Party or their investments; (b) impose limitations on the ability of investors of the other Party or their investments as owners of such interests or assets to control any resulting enterprise; or (c) adopt or maintain any measure relating to the nationality of executives, managers or members of the board of directors of any resulting enterprise.
	Existing Measures:	

2 Sector: All Sectors

Sub-Sector:

Industry
Classification:

Type of
Reservation: National Treatment (Article 85)

Prohibition of Performance Requirements (Article 89)

Description: In the event where the supply of telegraph services, postal services and betting and gambling services, manufacture of tobacco products, manufacture of Bank of Japan notes, minting and sale of coinage in Japan, which are restricted to designated enterprises or governmental entities, are liberalised to those other than the designated enterprises or governmental entities, or in the event where such designated enterprises or governmental entities no longer operate on a non-commercial basis, Japan reserves the right to adopt or maintain any measure relating to those activities.

Existing
Measures:

3 Sector: All Sectors

Sub-Sector:

Industry
Classification:

Type of
Reservation: National Treatment (Article 85)

Most-Favoured-Nation Treatment (Article 86)

Description: National Treatment and Most-Favoured-Nation
Treatment may not be accorded to investors of the other
Party and their investments with respect to subsidies.

Existing
Measures:

4	Sector:	Aerospace Industry
	Sub-Sector:	Aircraft Industry Space Industry
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Description:	Japan reserves the right to adopt or maintain any measure relating to investment in aircraft industry and space industry.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5

5	Sector:	Arms and Explosives Industry
	Sub-Sector:	Arms Industry Explosives Manufacturing Industry
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Description:	Japan reserves the right to adopt or maintain any measure relating to investment in arms industry and explosives manufacturing industry.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5

6	Sector:	Energy
	Sub-Sector:	Electricity Utility Industry Gas Utility Industry Nuclear Energy Industry
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Prohibition of Performance Requirements (Article 89)
	Description:	Japan reserves the right to adopt or maintain any measure relating to investment in the energy industry listed in the “Sub-Sector” element.
	Existing Measures:	Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Articles 27 and 30 Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Articles 3 and 5

7	Sector:	Fisheries										
	Sub-Sector:	Fisheries within the Territorial Sea, Internal Waters, Exclusive Economic Zone and Continental Shelf										
	Industry Classification:	<table border="0" style="width: 100%;"> <tr> <td style="width: 150px;">JSIC 031</td> <td>Marine fisheries</td> </tr> <tr> <td>JSIC 032</td> <td>Inland water fisheries</td> </tr> <tr> <td>JSIC 041</td> <td>Marine aquaculture</td> </tr> <tr> <td>JSIC 042</td> <td>Inland water aquaculture</td> </tr> <tr> <td>JSIC 8093</td> <td>Recreational fishing guide business</td> </tr> </table>	JSIC 031	Marine fisheries	JSIC 032	Inland water fisheries	JSIC 041	Marine aquaculture	JSIC 042	Inland water aquaculture	JSIC 8093	Recreational fishing guide business
JSIC 031	Marine fisheries											
JSIC 032	Inland water fisheries											
JSIC 041	Marine aquaculture											
JSIC 042	Inland water aquaculture											
JSIC 8093	Recreational fishing guide business											
	Type of Reservation:	<p>National Treatment (Article 85)</p> <p>Most-Favoured-Nation Treatment (Article 86)</p> <p>Prohibition of Performance Requirements (Article 89)</p>										
	Description:	<p>Japan reserves the right to adopt or maintain any measure relating to investment in fisheries in the territorial sea, internal waters, exclusive economic zone and continental shelf of Japan.</p> <p>For the purposes of this reservation, the term “fisheries” means the work of taking and cultivation of aquatic resources, including the following fisheries related activities:</p> <ul style="list-style-type: none"> (a) investigation of aquatic resources without taking such resources; (b) luring of aquatic resources; (c) preservation and processing of fish catches; (d) transportation of fish catches and fish products; and (e) provision of supplies to other vessels used for fisheries. 										

Existing
Measures:

Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27

Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3

Law for Regulation of Fishing Operation by Foreign Nationals (Law No. 60 of 1967), Articles 3, 4 and 6

Law concerning the Exercise of Sovereign Rights concerning Fisheries in the Exclusive Economic Zones (Law No. 76 of 1996), Articles 4, 5, 7, 8, 9, 10, 11, 12 and 14

8 Sector:	Information and Communications
Sub-Sector:	Broadcasting Industry
Industry Classification:	<p>JSIC 380 Establishments engaged in administrative or ancillary economic activities</p> <p>JSIC 381 Public broadcasting, except cablecasting</p> <p>JSIC 382 Private-sector broadcasting, except cablecasting</p> <p>JSIC 383 Cablecasting</p>
Type of Reservation:	<p>National Treatment (Article 85)</p> <p>Prohibition of Performance Requirements (Article 89)</p>
Description:	Japan reserves the right to adopt or maintain any measure relating to investment in broadcasting industry.
Existing Measures:	<p>Foreign Exchange and Foreign Trade Law (Law No. 228 of 1949), Article 27</p> <p>Cabinet Order on Foreign Direct Investment (Cabinet Order No. 261 of 1980), Article 3</p> <p>Radio Law (Law No. 131 of 1950), Article 5</p> <p>Broadcast Law (Law No. 132 of 1950), Articles 52-8, 52-13, 52-30 and 52-32</p>

9	Sector:	Land Transaction
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86)
	Description:	With respect to the acquisition or lease of land properties in Japan, prohibitions or restrictions may be imposed by Cabinet Order on foreign nationals or legal persons, where Japanese nationals or legal persons are placed under identical or similar prohibitions or restrictions in the foreign country.
	Existing Measures:	Alien Land Law (Law No. 42 of 1925), Article 1

10	Sector:	Public Law Enforcement and Correctional Services and Social Services
	Sub-Sector:	
	Industry Classification:	
	Type of Reservation:	National Treatment (Article 85) Most-Favoured-Nation Treatment (Article 86) Prohibition of Performance Requirements (Article 89)
	Description:	Japan reserves the right to adopt or maintain any measure relating to investment in public law enforcement and correctional services, and in social services such as income security or insurance, social security or insurance, social welfare, primary and secondary education, public training, health and child care.
	Existing Measures:	

Annex 10
Referred to in Chapter 8

Expropriation

The Parties confirm their shared understanding on paragraph 1 of Article 92 as follows:

Any measure tantamount to expropriation or nationalisation is an action or a series of actions by a Party that has an effect equivalent to direct expropriation without formal transfer of title or outright seizure (hereinafter referred to as “indirect expropriation”). The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation requires a case-by-case, fact-based inquiry that considers, among other factors:

- (a) the economic impact of the government action, although the fact that such action has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
- (b) the extent to which the government action interferes with distinct, reasonable expectations arising out of investment;
- (c) the character of the government action, including whether such action is non-discriminatory; and
- (d) the objectives of the government action, including whether such action is taken for legitimate public objectives such as protecting the public welfare, safety and health, and protecting and preserving the environment.