

Schedule of Tariff Commitments

Chinese Taipei

HS 2012	Description	Base Rate	Staging Category
01	Chapter 1 live animals		
0101	Live horses, asses, mules and hinnies:		
01012	– Horses:		
010121	– – Pure-bred breeding animals		
01012100	Live horses, pure-bred breeding animals	2.50%	EIF
010129	– – Other		
01012900	Other live horses	2.50%	EIF
010130	– Asses		
01013000	Live asses	2.50%	EIF
010190	– Other		
01019000	Live mules and hinnies	2.50%	EIF
0102	Live bovine animals:		
01022	– Cattle:		
010221	– – Pure-bred breeding animals		
01022100	Live cattle, pure-bred breeding animals	2.50%	EIF
010229	– – Other		
01022900	Other live cattle	5.00%	EIF
01023	– Buffalo:		
010231	– – Pure-bred breeding animals		
01023100	Live buffalo, pure-bred breeding animals	2.50%	EIF
010239	– – Other		
01023900	Other live buffalo	5.00%	EIF
010290	– Other		
01029010	Other live bovine animals, pure-bred breeding animals	2.50%	EIF
01029090	Other live bovine animals	5.00%	EIF
0103	Live swine:		
010310	– Pure-bred breeding animals		
01031000	Live swine, pure-bred breeding animals	2.50%	EIF
01039	– Other:		
010391	– – Weighing less than 50 kg		
01039100	Live swine, weighting less than 50 kg, other than pure-bred breeding animals	5.00%	EIF
010392	– – Weighing 50 kg or more		
01039200	Live swine, weighting 50kg or more, other than pure-bred breeding animals	5.00%	EIF
0104	Live sheep and goats:		
010410	– Sheep		
01041000	Live sheep	8.50%	EIF
010420	– Goats		
01042000	Live goats	8.50%	EIF
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls:		
01051	– Weighing not more than 185 g:		
010511	– – Fowls of the species Gallus domesticus		
01051110	Live fowls, pure-bred breeding animals, weighing not more than 185 g	Free	EIF
01051120	Live fowls, other than pure-bred breeding animals, weighing not more than 185 g	4.00%	EIF
010512	– – Turkeys		
01051210	Live turkeys, pure-bred breeding animals, weighing not more than 185 g	Free	EIF
01051220	Live turkeys, other than pure-bred breeding animals, weighing not more than 185 g	4.00%	EIF
010513	– – Ducks		

HS 2012	Description	Base Rate	Staging Category
01051310	Live ducks, pure-bred breeding animals, weighing not more than 185 g	Free	EIF
01051390	Live ducks, other than pure-bred breeding animals, weighing not more than 185 g	4.00%	EIF
010514	-- Geese		
01051410	Live geese, pure-bred breeding animals, weighing not more than 185 g	Free	EIF
01051490	Live geese, other than pure-bred breeding animals, weighing not more than 185 g	4.00%	EIF
010515	-- Guinea fowls		
01051510	Live guinea fowls, pure-bred breeding animals, weighing not more than 185 g	Free	EIF
01051590	Live guinea fowls, other than pure-bred breeding animals, weighing not more than 185 g	4.00%	EIF
01059	-- Other:		
010594	-- Fowls of the species Gallus domesticus		
01059410	Live fowls of the species Gallus domesticus, pure-bred breeding animals, weighing more than 185 g	Free	EIF
01059420	Live fowls of the species Gallus domesticus, other than pure-bred breeding animals weighing more than 185 g	4.00%	EIF
010599	-- Other		
01059910	Live ducks, geese, turkeys, guinea fowls, pure-bred breeding animals, weighing more than 185 g	Free	EIF
01059920	Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing more than 185 g	4.00%	EIF
0106	Other live animals:		
01061	-- Mammals:		
010611	-- Primates		
01061100	Mammals of the order Primates	12.50%	EIF
010612	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
01061210	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	12.50%	EIF
01061220	Seals, sea lions and walruses (mammals of the suborder Pinnipedia)	12.50%	EIF
010613	-- Camels and other camelids (Camelidae)		
01061300	Live camels and other camelids (Camelidae)	12.50%	EIF
010614	-- Rabbits and hares		
01061410	Live rabbits and hares (used for human food)	8.50%	EIF
01061490	Other live rabbits and hares	12.50%	EIF
010619	-- Other		
01061910	Rabbits, live	8.50%	EIF
01061920	Other livestock	12.50%	EIF
01061930	Other aquatic animals, live	12.50%	EIF
01061940	Wild animals, live	12.50%	EIF
01061990	Other mammals	9.00%	EIF
010620	-- Reptiles (including snakes and turtles)		
01062010	Snakes, live	12.50%	EIF
01062020	Turtles and tortoises, live	9.00%	EIF
01062090	Other reptiles	9.00%	EIF
01063	-- Birds:		
010631	-- Birds of prey		
01063100	Birds of prey	12.50%	EIF
010632	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)		

HS 2012	Description	Base Rate	Staging Category
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	12.50%	EIF
010633	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)		
01063300	Live ostriches; emus	12.50%	EIF
010639	-- Other		
01063900	Other birds	12.50%	EIF
01064	-- Insects:		
010641	-- Bees		
01064100	Bees, live	12.50%	EIF
010649	-- Other		
01064900	Other insects, live	12.50%	EIF
010690	-- Other		
01069000	Other live animals	9.00%	EIF
02	Chapter 2 meat and edible meat offal		
0201	Meat of bovine animals, fresh or chilled:		
020110	-- Carcasses and half-carcasses		
02011010	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$10/KGM	EIF
02011090	Other carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$10/KGM	EIF
020120	-- Other cuts with bone in		
02012010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	EIF
02012020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	EIF
02012090	Other cuts of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	EIF
020130	-- Boneless		
02013010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	NT\$10/KGM	EIF
02013020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	NT\$10/KGM	10
02013090	Other meat of bovine animals, boneless, fresh or chilled	NT\$10/KGM	EIF
0202	Meat of bovine animals, frozen:		
020210	-- Carcasses and half-carcasses		
02021010	Special quality carcasses and half-carcasses of bovine animals, frozen	NT\$10/KGM	EIF
02021090	Other carcasses and half-carcasses of bovine animals, frozen	NT\$10/KGM	EIF
020220	-- Other cuts with bone in		
02022010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	NT\$10/KGM	EIF
02022020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	NT\$10/KGM	10
02022090	Other cuts of bovine animals, with bone in, frozen	NT\$10/KGM	EIF
020230	-- Boneless		
02023010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	NT\$10/KGM	EIF
02023020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	NT\$10/KGM	10
02023090	Other meat of bovine animals, boneless, frozen	NT\$10/KGM	EIF
0203	Meat of swine, fresh, chilled or frozen:		
02031	-- Fresh or chilled:		
020311	-- Carcasses and half-carcasses		
02031100	Carcasses and half-carcasses of swine, fresh or chilled	12.50%	EIF
020312	-- Hams, shoulders and cuts thereof, with bone in		

HS 2012	Description	Base Rate	Staging Category
02031200	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	12.50%	EIF
020319	-- Other		
02031911	Belly(including spare ribs) of swine, boneless, fresh or chilled	12.50%	10
02031919	Other meat of swine, boneless, fresh or chilled	12.50%	EIF
02031991	Belly of swine (including spare ribs), with bone in, fresh or chilled	12.50%	10
02031999	Other meat of swine, with bone in, fresh or chilled	12.50%	EIF
02032	-- Frozen:		
020321	-- Carcasses and half-carcasses		
02032100	Carcasses and half-carcasses of swine, frozen	12.50%	10
020322	-- Hams, shoulders and cuts thereof, with bone in		
02032200	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	12.50%	10
020329	-- Other		
02032911	Belly(including spare ribs) of swine, boneless, frozen	12.50%	10
02032919	Other meat of swine, boneless, frozen	12.50%	10
02032991	Belly(including spare ribs) of swine, with bone in, frozen	12.50%	10
02032999	Other meat of swine, with bone in, frozen	12.50%	10
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	NT\$11.3/KGM or 15% whichever is higher	10
02042	-- Other meat of sheep, fresh or chilled:		
020421	-- Carcasses and half-carcasses		
02042100	Carcasses and half-carcasses of sheep, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	10
020422	-- Other cuts with bone in		
02042200	Other cuts of sheep, with bone in, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	10
020423	-- Boneless		
02042300	Meat of sheep, boneless, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	10
020430	-- Carcasses and half-carcasses of lamb, frozen		
02043000	Carcasses and half-carcasses of lamb, frozen	NT\$11.3/KGM or 15% whichever is higher	10
02044	-- Other meat of sheep, frozen:		
020441	-- Carcasses and half-carcasses		
02044100	Carcasses and half-carcasses of sheep, frozen	NT\$11.3/KGM or 15% whichever is higher	10
020442	-- Other cuts with bone in		
02044200	Other cuts of sheep, with bone in, frozen	NT\$11.3/KGM or 15% whichever is higher	10
020443	-- Boneless		
02044300	Meat of sheep, boneless, frozen	NT\$11.3/KGM or 15% whichever is higher	10
020450	-- Meat of goats		
02045000	Meat of goats, fresh, chilled or frozen	NT\$11.3/KGM or 15% whichever is higher	10
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20.00%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
02061010	Bone with meat of bovine animals, fresh or chilled	35.00%	EIF
02061090	Other edible offal of bovine animals, fresh or chilled	15.00%	EIF
02062	– Of bovine animals, frozen:		
020621	– – Tongues		
02062100	Tongues of bovine animals, frozen	15.00%	EIF
020622	– – Livers		
02062200	Livers of bovine animals, frozen	15.00%	EIF
020629	– – Other		
02062910	Bone with meat of bovine animals, frozen	30.00%	EIF
02062990	Other edible offal of bovine animals, frozen	15.00%	EIF
020630	– Of swine, fresh or chilled		
02063010	Bone with meat of swine, fresh or chilled	35.00%	EIF
02063020	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, fresh or chilled	15.00%	10
02063090	Other edible offal of swine, fresh or chilled	15.00%	10
02064	– Of swine, frozen:		
020641	– – Livers		
02064100	Livers of swine, frozen	15.00%	10
020649	– – Other		
02064910	Tendons of swine, frozen	15.00%	10
02064920	Bone with meat of swine, frozen	35.00%	EIF
02064930	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, frozen	15.00%	10
02064990	Other edible offals of swine, frozen	15.00%	10
020680	– Other, fresh or chilled		
02068011	Bone with meat of sheep, lambs and goats, fresh or chilled	35.00%	10
02068019	Other edible offal of sheep, lambs and goats, fresh or chilled	42.50%	10
02068020	Edible offals of horses, asses, mules or hinnies, fresh or chilled	45.00%	EIF
020690	– Other, frozen		
02069010	Bone with meat of sheep, lambs and goats, frozen	35.00%	EIF
02069090	Other edible offal of sheep, lambs and goats, frozen	42.50%	10
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
02071	– Of fowls of the species Gallus domesticus:		
020711	– – Not cut in pieces, fresh or chilled		
02071100	Meat of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled	20.00%	10
020712	– – Not cut in pieces, frozen		
02071200	Meat of fowls of the species Gallus domesticus, not cut in pieces, frozen	20.00%	10
020713	– – Cuts and offal, fresh or chilled		
02071311	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, fresh or chilled	20.00%	10
02071319	Other meat of fowls of the species Gallus domesticus, cut in pieces, fresh or chilled	20.00%	10
02071320	Livers of fowls of the species Gallus domesticus, fresh or chilled	25.00%	EIF
02071391	Heart and feet of fowls of the species Gallus domesticus, fresh or chilled	25.00%	EIF
02071392	Neck of fowls of the species Gallus domesticus, fresh or chilled	34.00%	EIF
02071399	Other offal of fowls of the species Gallus domesticus, fresh or chilled	25.00%	10
020714	– – Cuts and offal, frozen:		
02071411	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, frozen	20.00%	10

HS 2012	Description	Base Rate	Staging Category
02071419	Other meat of fowls of the species Gallus domesticus, cut in pieces, frozen	20.00%	10
02071421	Livers of fowls of the species Gallus domesticus, frozen	25.00%	EIF
02071422	Heart and feet of fowls of the species Gallus domesticus, frozen	25.00%	EIF
02071423	Neck of fowls of the species Gallus domesticus, frozen	34.00%	EIF
02071429	Other offal of fowls of the species Gallus domesticus, frozen	25.00%	EIF
02072	– Of turkeys:		
020724	– – Not cut in pieces, fresh or chilled		
02072400	Meat of turkeys, not cut in pieces, fresh or chilled	10.00%	10
020725	– – Not cut in pieces, frozen		
02072500	Meat of turkeys, not cut in pieces, frozen	10.00%	10
020726	– – Cuts and offal, fresh or chilled		
02072610	Meat of turkeys, cut in pieces, fresh or chilled	10.00%	10
02072620	Livers of turkeys, fresh or chilled	30.00%	EIF
02072690	Other offals of turkeys, fresh or chilled	25.00%	EIF
020727	– – Cuts and offal, frozen:		
02072710	Meat of turkeys, cut in pieces, frozen	8.50%	10
02072721	Liver of turkeys, frozen	25.00%	EIF
02072722	Heart of turkeys, frozen	34.00%	EIF
02072729	Other offal of turkeys, frozen	25.00%	EIF
02074	– Of ducks:		
020741	– – Not cut in pieces, fresh or chilled		
02074100	Meat of ducks, not cut in pieces, fresh or chilled	30.00%	10
020742	– – Not cut in pieces, frozen		
02074200	Meat of ducks, not cut in pieces, frozen	30.00%	10
020743	– – Fatty livers, fresh or chilled		
02074300	Fatty livers of ducks, not cut in pieces, fresh or chilled	15.00%	EIF
020744	– – Other, fresh or chilled		
02074410	Meat of ducks, cut in pieces, fresh or chilled	35.00%	10
02074420	Heart of ducks, fresh or chilled	34.00%	EIF
02074490	Other offal of ducks, fresh or chilled	25.00%	EIF
020745	– – Other, frozen:		
02074510	Meat of ducks, cut in pieces, frozen	35.00%	10
02074520	Livers of ducks, frozen	25.00%	EIF
02074530	Heart of ducks, frozen	34.00%	EIF
02074590	Other offal of ducks, frozen	25.00%	EIF
02075	– Of geese:		
020751	– – Not cut in pieces, fresh or chilled		
02075100	Meat of geese, not cut in pieces, fresh or chilled	25.00%	10
020752	– – Not cut in pieces, frozen		
02075200	Meat of geese, not cut in pieces, frozen	25.00%	10
020753	– – Fatty livers, fresh or chilled		
02075300	Fatty livers of geese, not cut in pieces, fresh or chilled	15.00%	EIF
020754	– – Other, fresh or chilled		
02075410	Meat of geese, cut in pieces, fresh or chilled	25.00%	10
02075420	Heart of geese, fresh or chilled	34.00%	EIF
02075490	Other offal of geese, fresh or chilled	25.00%	EIF
020755	– – Other, frozen:		
02075510	Meat of geese, cut in pieces, frozen	25.00%	10
02075520	Livers of geese, frozen	25.00%	EIF
02075530	Heart of geese, frozen	34.00%	EIF
02075590	Other offal of geese, frozen	25.00%	EIF
020760	– Of guinea fowls:		
02076010	Meat of guinea fowls, not cut in pieces, fresh or chilled	25.00%	10
02076020	Meat of guinea fowls, cut in pieces, fresh or chilled	25.00%	10
02076030	Other offal of guinea fowls, fresh or chilled	25.00%	EIF
02076040	Meat of guinea fowls, not cut in pieces, frozen	25.00%	10

HS 2012	Description	Base Rate	Staging Category
02076050	Meat of guinea fowls, cut in pieces, frozen	25.00%	10
02076060	Livers of guinea fowls, frozen	25.00%	EIF
02076090	Other offal of guinea fowls, frozen	25.00%	EIF
0208	Other meat and edible meat offal, fresh, chilled or frozen:		
020810	– Of rabbits or hares		
02081010	Meat of rabbits or hares, fresh, chilled or frozen	20.00%	EIF
02081020	Edible offal of rabbits or hares, fresh, chilled or frozen	45.00%	EIF
020830	– Of primates		
02083010	Meat of the order Primates of mammals , fresh , chilled or frozen	34.00%	EIF
02083020	Edible offal of the order Primates of mammals , fresh , chilled or frozen	45.00%	EIF
020840	– Of whales, dolphins and porpoises (mammals of the order of Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
02084010	Meat of whales, dolphins, porpoises, manatees and dugongs, fresh, chilled or frozen	34.00%	EIF
02084020	Edible offal of whales, dolphins, porpoises, manatees and dugongs, fresh, chilled or frozen	45.00%	EIF
02084030	Meat of seals, sea lions and walruses, fresh, chilled or frozen	34.00%	EIF
02084040	Edible offal of seals, sea lions and walruses, fresh, chilled or frozen	45.00%	EIF
020850	– Of reptiles (including snakes and turtles)		
02085010	Meat of reptiles (including snakes and turtles) , fresh , chilled or frozen	34.00%	EIF
02085020	Edible offal of reptiles (including snakes and turtles) , fresh , chilled or frozen	45.00%	EIF
020860	– – Of camels and other camelids (Camelidae)		
02086010	Meat of camels and other camelids, fresh, chilled or frozen	34.00%	EIF
02086020	Edible offal of camels and other camelids, fresh, chilled or frozen	45.00%	EIF
020890	– Other		
02089011	Meat of deer, fresh, chilled or frozen	15.00%	EIF
02089012	Lu Pien (Cervi Penis), fresh, chilled or frozen	20.00%	EIF
02089013	Tendons of deer, fresh, chilled or frozen	15.00%	EIF
02089021	Meat of frogs' legs, fresh, chilled or frozen	27.00%	EIF
02089029	Other meat, fresh, chilled or frozen	34.00%	EIF
02089090	Other edible meat offal (other than those of heading 02.06 and heading 02.07), fresh, chilled or frozen	45.00%	EIF
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:		
020910	– Of pigs		
02091000	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	18.00%	EIF
020990	– Other		
02099000	Poultry fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	18.00%	EIF
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
02101	– Meat of swine:		
021011	– – Hams, shoulders and cuts thereof, with bone in		
02101100	Hams, shoulders and cuts thereof of swine, with bone in	15.00%	10
021012	– – Bellies (streaky) and cuts thereof		
02101200	Bellies (streaky) and cuts thereof, of swine	20.00%	10

HS 2012	Description	Base Rate	Staging Category
021019	-- Other		
02101900	Other meat of swine, salted, in brine, dried or smoked	15.00%	10
021020	-- Meat of bovine animals		
02102000	Meat of bovine animals, salted, in brine, dried or smoked	15.00%	EIF
02109	-- Other, including edible flours and meals of meat or meat offal:		
021091	-- Of primates		
02109100	Meat and edible offals of the order Primates of mammals, salted, in brine, dried or smoked; flours and meals thereof	20.00%	EIF
021092	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
02109200	Meat and edible offals of whales, dolphin, porpoises, manatees, dugongs, seals, sea lions and walruses, salted, in brine, dried or smoked; flours and meals thereof	20.00%	EIF
021093	-- Of reptiles (including snakes and turtles)		
02109300	Meat and edible offals of reptiles (including snakes and turtles), salted, in brine, dried or smoked; flours and meals thereof	20.00%	EIF
021099	-- Other:		
02109911	Livers of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	25.00%	EIF
02109912	Drumsticks (including leg and leg quarters) and wings of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	20.00%	10
02109913	Hearts and feet of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	25.00%	EIF
02109919	Other cuts of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	20.00%	10
02109921	Other poultry livers, salted, in brine, dried or smoked	30.00%	EIF
02109929	Other edible poultry offal, salted, in brine, dried, or smoked (other than poultry livers); flours and meals thereof	25.00%	EIF
02109930	K'o Chiai (Gecko Gecko), dried	2.50%	EIF
02109941	Lu Pien (Cervi Penis), dried	20.00%	EIF
02109942	Tendons, deer, dried	15.00%	EIF
02109990	Other meat and edible offals, salted, in brine, dried, or smoked; flours and meals thereof	20.00%	EIF
03	Chapter 3 fish and crustaceans, molluscs and other aquatic invertebrates		
0301	Live fish:		
03011	-- Ornamental fish:		
030111	-- Freshwater		
03011100	Ornamental fish, freshwater	10.00%	5
030119	-- Other		
03011900	Other ornamental fish	10.00%	5
03019	-- Other live fish:		
030191	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
03019100	Live trout	15.00%	EIF
030192	-- Eels (Anguilla spp.)		
03019210	Eels (Anguilla spp.), live	15.00%	EIF
03019220	Glass eel, eel fry, young eel	Free	EIF

HS 2012	Description	Base Rate	Staging Category
030193	-- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)		
03019300	Carp, live	20.00%	EIF
030194	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		
03019400	Atlantic and Pacific bluefin tunas, live	15.00%	EIF
030195	-- Southern bluefin tunas (Thunnus maccoyii)		
03019500	Southern bluefin tunas (Thunnus maccoyii),live	15.00%	EIF
030199	-- Other		
03019910	Other fish fry	Free	EIF
03019921	Live swamp eel	NT\$ 10.8 /KGM or 18 % whichever is higher	EIF
03019922	Other carp, live	20.00%	EIF
03019929	Other live fish	15.00%	5
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
03021	-- Salmonidae, excluding livers and roes:		
030211	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
03021100	Trout , fresh or chilled	15.00%	10
030213	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)		
03021300	Pacific salmon, fresh or chilled	10.00%	EIF
030214	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
03021400	Atlantic salmon and Danube salmon, fresh or chilled	10.00%	EIF
030219	-- Other		
03021900	Other salmonidae, fresh or chilled	15.00%	10
03022	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
030221	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		
03022100	Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), fresh or chilled	12.50%	EIF
030222	-- Plaice (Pleuronectes platessa)		
03022200	Plaice (pleuronectes platessa), fresh or chilled	15.00%	EIF
030223	-- Sole (Solea spp.)		
03022300	Sole (solea spp.), fresh or chilled	15.00%	EIF
030224	-- Turbots (Psetta maxima)		
03022400	Turbots, fresh or chilled	15.00%	EIF
030229	-- Other		
03022900	Other flat fishes, fresh or chilled	15.00%	EIF
03023	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:		
030231	-- Albacore or longfinned tunas (Thunnus alalunga)		
03023100	Albacore or longfinned tunas (thunnus alalunga), fresh or chilled	10.00%	EIF
030232	-- Yellowfin tunas (Thunnus albacares)		
03023200	Yellowfin tunas (thunnus albacares), fresh or chilled	10.00%	EIF
030233	-- Skipjack or stripe-bellied bonito		

HS 2012	Description	Base Rate	Staging Category
03023300	Skipjack or stripe-bellied bonito(<i>Euthynnus (Katsuwonus) pelamis</i>), fresh or chilled	20.00%	EIF
030234	-- Bigeye tunas (<i>Thunnus obesus</i>)		
03023400	Bigeye tunas (<i>Thunnus obesus</i>), fresh or chilled	15.00%	EIF
030235	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		
03023500	Atlantic and Pacific bluefin tunas, fresh or chilled	15.00%	EIF
030236	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		
03023600	Southern bluefin tunas (<i>Thunnus maccoyii</i>), fresh or chilled	15.00%	EIF
030239	-- Other		
03023900	Other tunas (of genus <i>Thunnus</i>), fresh or chilled	15.00%	EIF
03024	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel, (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:		
030241	-- Herrings (<i>Clupea harengus</i> , <i>Culpea pallasii</i>)		
03024100	Herrings, fresh or chilled	30.00%	10
030242	-- Anchovies (<i>Engraulis</i> spp.)		
03024200	Anchovies, fresh or chilled	25.00%	EIF
030243	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)		
03024300	Sardines, sardinella, brisling or sprats, fresh or chilled	30.00%	10
030244	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		
03024400	Mackerel, fresh or chilled	NT\$ 9.3 /KGM or 30 % whichever is higher	10
030245	-- Jack and horse mackerel (<i>Trachurus</i> spp.)		
03024500	Jack and horse mackerel, fresh or chilled	20.00%	EIF
030246	-- Cobia (<i>Rachycentron canadum</i>)		
03024600	Cobia, fresh or chilled	25.00%	EIF
030247	-- Swordfish (<i>Xiphias gladius</i>)		
03024700	Swordfish, fresh or chilled	25.00%	EIF
03025	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
030251	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
03025100	Cod, fresh or chilled	12.50%	EIF
030252	-- Haddock (<i>Melanogrammus aeglefinus</i>)		
03025200	Haddock, fresh or chilled	15.00%	EIF
030253	-- Coalfish (<i>Pollachius virens</i>)		
03025300	Coalfish, fresh or chilled	15.00%	EIF
030254	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		
03025400	Hake, fresh or chilled	25.00%	EIF
030255	-- Alaska Pollack (<i>Theragra chalcogramma</i>)		
03025500	Alaska Pollack, fresh or chilled	25.00%	EIF
030256	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		
03025600	Blue whittings, fresh or chilled	25.00%	EIF
030259	-- Other		
03025900	Other fish, fresh or chilled	25.00%	EIF

HS 2012	Description	Base Rate	Staging Category
03027	– Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:		
030271	– – Tilapias (<i>Oreochromis</i> spp.)		
03027100	Tilapias, fresh or chilled	25.00%	EIF
030272	– – Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		
03027200	Catfish, fresh or chilled	25.00%	EIF
030273	– – Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)		
03027300	Carp, fresh or chilled	25.00%	EIF
030274	– – Eels (<i>Anguilla</i> spp.)		
03027400	Eels, fresh or chilled	15.00%	10
030279	– – Other		
03027900	Other fish, fresh or chilled	25.00%	EIF
03028	– Other fish, excluding livers and roes:		
030281	– – Dogfish and other sharks		
03028100	Dogfish and other sharks, fresh or chilled	25.00%	EIF
030282	– – Rays and skates (<i>Rajidae</i>)		
03028200	Rays and skates, fresh or chilled	25.00%	EIF
030283	– – Toothfish (<i>Dissostichus</i> spp.)		
03028300	Toothfish, fresh or chilled	25.00%	10
030284	– – Seabass (<i>Dicentrarchus</i> spp.)		
03028400	Seabass, fresh or chilled	25.00%	EIF
030285	– – Seabream (<i>Sparidae</i>)		
03028500	Seabream, fresh or chilled	25.00%	EIF
030289	– – Other:		
03028910	Mullet, fresh or chilled	NT\$ 30 /KGM	10
03028920	Yellow croaker (<i>Larimichthys crocea</i>), fresh or chilled	26.00%	EIF
03028930	Sweetfish (<i>Ayu</i>), fresh or chilled	NT\$ 23 /KGM or 17.5 % whichever is higher	EIF
03028940	Saury, fresh or chilled	27.00%	EIF
03028951	Rice-field eel, fresh or chilled	NT\$ 10.8 /KGM or 18 % whichever is higher	EIF
03028952	Muraenesocidae eels and congridae eels, fresh or chilled	15.00%	10
03028960	Shishamo smelt (<i>Spirinchus lanceolatus</i>)(HIKKITA). Capelin (<i>Mallotus villosus</i>), fresh or chilled	NT\$ 9 /KGM or 17.5 % whichever is higher	EIF
03028970	Monk fish, pacific linglods, sablefish, fresh or chilled	20.00%	EIF
03028981	Blue cod (<i>Parapercis colias</i>), fresh or chilled	12.50%	EIF
03028982	Silver anchovy(<i>Spratelloides gracilis</i>), fresh or chilled	37.50%	10
03028983	Black skipjack (<i>Euthynnus affinis</i>), fresh or chilled	20.00%	EIF
03028984	Other carangidae fishes, fresh or chilled	42.50%	10
03028985	Other scombridae fishes, fresh or chilled	30.00%	10
03028989	Other fish, fresh or chilled	25.00%	EIF
03028991	Skins of fish under this heading, edible, fresh or chilled	17.50%	EIF
03028992	Tails and bones of fish under this heading, edible, fresh or chilled	12.50%	EIF
03028993	Shark fins, edible, fresh or chilled	17.50%	15
03028994	Heads, lips, maws and other offal of fish under this heading, edible, fresh or chilled	12.50%	EIF
030290	– Livers and roes		
03029010	Livers, fish, fresh or chilled	27.00%	EIF
03029020	Roes, fish, fresh or chilled	15.00%	EIF
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		

HS 2012	Description	Base Rate	Staging Category
03031	– Salmonidae, excluding livers and roes:		
030311	– – Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)		
03031100	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>), frozen	10.00%	EIF
030312	– – Other Pacific salmon (<i>Oncorhynchus goroscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)		
03031200	Other Pacific salmon, frozen	10.00%	EIF
030313	– – Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
03031300	Atlantic salmon and Danube salmon, frozen	10.00%	EIF
030314	– – 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>)		
03031400	Trout, frozen	15.00%	10
030319	– – Other		
03031900	Other salmonidae, frozen	15.00%	10
03032	– Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:		
030323	– – Tilapias (<i>Oreochromis</i> spp.)		
03032300	Tilapias, frozen	25.00%	EIF
030324	– – Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		
03032400	Catfish, frozen	25.00%	EIF
030325	– – Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)		
03032500	Carp, frozen	25.00%	EIF
030326	– – Eels (<i>Anguilla</i> spp.)		
03032600	Eels, frozen	12.50%	10
030329	– – Other		
03032900	Other fish, frozen	25.00%	EIF
03033	– 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>), frozen	12.50%	EIF
030332	– – Plaice (<i>Pleuronectes platessa</i>)		
03033200	Plaice (<i>pleuronectes platessa</i>), frozen	15.00%	10
030333	– – Sole (<i>Solea</i> spp.)		
03033300	Sole (<i>solea</i> spp.), frozen	15.00%	10
030334	– – Turbots (<i>Psetta maxima</i>)		
03033400	Turbots, frozen	12.50%	10
030339	– – Other		
03033900	Other flat fishes, frozen	12.50%	10
03034	– 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>), frozen	10.00%	EIF
030342	– – Yellowfin tunas (<i>Thunnus albacares</i>)		

HS 2012	Description	Base Rate	Staging Category
03034200	Yellowfin tunas (<i>Thunnus albacares</i>), frozen	10.00%	EIF
030343	-- Skipjack or stripe-bellied bonito		
03034300	Skipjack or stripe-bellied bonito(<i>Euthynnus (Katsuwonus) pelamis</i>), frozen	20.00%	EIF
030344	-- Bigeye tunas (<i>Thunnus obesus</i>)		
03034400	Bigeye tunas (<i>Thunnus obesus</i>), frozen	17.50%	EIF
030345	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)		
03034500	Atlantic and Pacific bluefin tunas, frozen	17.50%	EIF
030346	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)		
03034600	Southern bluefin tunas (<i>Thunnus maccoyii</i>), frozen	17.50%	EIF
030349	-- Other		
03034900	Other tunas (of genus <i>thunnus</i>), frozen	17.50%	EIF
03035	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:		
030351	-- Herrings (<i>Clupea Harengus</i> , <i>Clupea pallasii</i>)		
03035100	Herrings, frozen	25.00%	10
030353	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)		
03035300	Sardines, sardinella, brisling or sprats, frozen	30.00%	10
030354	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)		
03035400	Mackerel, frozen	NT\$ 7.3 /KGM or 25 % whichever is higher	10
030355	-- Jack and horse mackerel (<i>Trachurus</i> spp.)		
03035500	Jack and horse mackerel, frozen	20.00%	EIF
030356	-- Cobia (<i>Rachycentron canadum</i>)		
03035600	Cobia, frozen	25.00%	EIF
030357	-- Swordfish (<i>Xiphias gladius</i>)		
03035700	Swordfish, frozen	25.00%	EIF
03036	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
030363	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
03036300	Cod, frozen	12.50%	EIF
030364	-- Haddock (<i>Melanogrammus aeglefinus</i>)		
03036400	Haddock, frozen	15.00%	EIF
030365	-- Coalfish (<i>Pollachius virens</i>)		
03036500	Coalfish, frozen	15.00%	EIF
030366	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		
03036600	Hake, frozen	10.00%	EIF
030367	-- Alaska Pollack (<i>Theragra chalcogramma</i>)		
03036700	Alaska Pollack, frozen	10.00%	EIF
030368	-- Blue Whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		
03036800	Blue whittings, frozen	25.00%	EIF
030369	-- Other		
03036910	Other pollock (<i>Pollachius pollachius</i> , <i>Theragra finnmarchica</i>), frozen	10.00%	EIF
03036990	Other frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25.00%	EIF

HS 2012	Description	Base Rate	Staging Category
03038	– Other fish, excluding livers and roes:		
030381	– – Dogfish and other sharks		
03038100	Dogfish and other sharks, frozen	25.00%	EIF
030382	– – Rays and skates (Rajidae)		
03038200	Rays and skates, frozen	25.00%	EIF
030383	– – Toothfish (Dissostichus spp.)		
03038300	Toothfish, frozen	25.00%	10
030384	– – Seabass (Dicentrarchus spp.)		
03038400	Seabass, frozen	25.00%	10
030389	– – Other:		
03038910	Mullet, frozen	NT\$ 25 /KGM	10
03038920	Yellow croaker (Larimichthys crocea), frozen	27.00%	EIF
03038930	Sweetfish (Ayu), frozen	NT\$ 23 /KGM or 17.5 % whichever is higher	EIF
03038940	Saury, frozen	20.00%	EIF
03038951	Rice-field eel, frozen	NT\$ 10.8 /KGM or 18 % whichever is higher	EIF
03038952	Muraenesocidae eels and congridae eels, frozen	12.50%	10
03038960	Shishamo smelt (Spirinchus lanceolatus)(HIKKITA). Capelin (Mallotus villosus), frozen	NT\$ 6.42 /KGM or 12.5 % whichever is higher	EIF
03038970	Monk fish, pacific linglods, sablefish, frozen	20.00%	EIF
03038981	Blue cod (Parapercis colias), frozen	25.00%	EIF
03038982	Silver anchovy(Spratelloides gracilis), frozen	37.50%	10
03038983	Black skipjack (Euthynnus affinis), frozen	20.00%	EIF
03038984	Other carangidae fishes, frozen	50.00%	10
03038985	Other scombridae fishes, frozen	30.00%	10
03038989	Other fish, frozen	25.00%	EIF
03038991	Skins of fish under this heading, edible, frozen	17.50%	EIF
03038992	Tails and bones of fish under this heading, edible, frozen	12.50%	EIF
03038993	Shark fins, edible, frozen	17.50%	15
03038994	Heads, lips, maws and other offal of fish under this heading, edible, frozen	12.50%	EIF
030390	– Livers and roes		
03039010	Livers, fish, frozen	25.00%	EIF
03039020	Roes, fish, frozen	11.00%	EIF
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
03043	– Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):		
030431	– – Tilapias (Oreochromis spp.)		
03043100	Tilapia fillets, fresh or chilled	24.00%	10
030432	– – Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		
03043200	Catfish fillets, fresh or chilled	20.00%	EIF
030433	– – Nile perch (Lates niloticus)		
03043300	Nile Perch fillets, fresh or chilled	24.00%	10
030439	– – Other		
03043900	Other fish fillets, fresh or chilled	24.00%	10
03044	– Fresh or chilled fillets of other fish:		
030441	– – Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		

HS 2012	Description	Base Rate	Staging Category
03044100	Pacific salmon, Atlantic salmon and Danube salmon fillets, fresh or chilled	24.00%	10
030442	-- 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>)		
03044200	Trout fillets, fresh or chilled	20.00%	10
030443	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		
03044300	Flat fish fillets, fresh or chilled	24.00%	10
030444	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		
03044400	Fresh or chilled fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	24.00%	10
030445	-- Swordfish (<i>Xiphias gladius</i>)		
03044500	Swordfish fillets, fresh or chilled	24.00%	EIF
030446	-- Toothfish (<i>Dissostichus</i> spp.)		
03044600	Toothfish fillets, fresh or chilled	24.00%	EIF
030449	-- Other		
03044910	Swamp eel fillets, fresh or chilled	NT\$ 12 /KGM or 20 % whichever is higher	EIF
03044920	Other catfish fillets, fresh or chilled	20.00%	EIF
03044930	Other salmon and trout fillets, fresh or chilled	24.00%	10
03044990	Other fish fillets, fresh or chilled	24.00%	10
03045	-- Other, fresh or chilled:		
030451	-- Tilapia (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
03045110	Catfish meat (whether or not minced), fresh or chilled	20.00%	EIF
03045190	Other fish meat (whether or not minced), fresh or chilled	24.00%	10
030452	-- Salmonidae		
03045210	Trout meat (whether or not minced), fresh or chilled	20.00%	10
03045290	Other salmonidae fish meat (whether or not minced), fresh or chilled	24.00%	10
030453	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		
03045300	Fresh or chilled meat (whether or not minced) of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	24.00%	10
030454	-- Swordfish (<i>Xiphias gladius</i>)		
03045400	Swordfish meat (whether or not minced), fresh or chilled	24.00%	EIF
030455	-- Toothfish (<i>Dissostichus</i> spp.)		
03045500	Toothfish meat (whether or not minced), fresh or chilled	24.00%	EIF
030459	-- Other		
03045910	Swamp eel meat (whether or not minced), fresh or chilled	NT\$ 12 /KGM or 20 % whichever is higher	EIF
03045920	Other catfish meat (whether or not minced), fresh or chilled	20.00%	EIF
03045990	Other fish meat (whether or not minced), fresh or chilled	24.00%	10

HS 2012	Description	Base Rate	Staging Category
03046	– Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):		
030461	-- Tilapias (<i>Oreochromis</i> spp.)		
03046100	Tilapias fillets, frozen	20.00%	5
030462	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		
03046200	Catfish fillets, frozen	20.00%	5
030463	-- Nile Perch (<i>Lates niloticus</i>)		
03046300	Nile Perch fillets, frozen	20.00%	5
030469	-- Other		
03046900	Other fish fillets, frozen	20.00%	5
03047	– Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
030471	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
03047100	Cod fillets, frozen	20.00%	5
030472	-- Haddock (<i>Melanogrammus aeglefinus</i>)		
03047200	Haddock fillets, frozen	20.00%	5
030473	-- Coalfish (<i>Pollachius virens</i>)		
03047300	Coalfish fillets, frozen	20.00%	5
030474	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)		
03047400	Hake fillets, frozen	15.00%	EIF
030475	-- Alaska Pollack (<i>Theragra chalcogramma</i>)		
03047500	Alaska Pollack fillets, frozen	20.00%	5
030479	-- Other		
03047900	Other frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20.00%	5
03048	– Frozen fillets of other fish:		
030481	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</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>)		
03048100	Pacific salmon, Atlantic salmon and Danube salmon fillets, frozen	15.00%	5
030482	-- 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>)		
03048200	Trout fillets, frozen	15.00%	5
030483	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		
03048310	Turbot (<i>Psetta maxima</i>) fillets, frozen	15.00%	5
03048390	Other flat fish fillets, frozen	20.00%	5
030484	-- Swordfish (<i>Xiphias gladius</i>)		
03048400	Swordfish fillets, frozen	20.00%	EIF
030485	-- Toothfish (<i>Dissostichus</i> spp.)		
03048500	Toothfish fillets, frozen	20.00%	10
030486	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
03048600	Herring fillets, frozen	25.00%	5
030487	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)		

HS 2012	Description	Base Rate	Staging Category
03048700	Tuna fillets, skipjack or stripe-bellied bonito fillets, frozen	20.00%	5
030489	-- Other		
03048910	Swamp eel fillets, frozen	NT\$ 12 /KGM or 20 % whichever is higher	EIF
03048920	Sardine fillets, frozen	30.00%	5
03048930	Carangidae fillets, frozen	40.00%	5
03048940	Mackerel (Scomber spp.) fillets, frozen	30.00%	5
03048950	Other catfish fillets, frozen	20.00%	5
03048960	Other salmonidae fillets, frozen	15.00%	5
03048970	Other herring fillets, frozen	25.00%	5
03048990	Other fish fillets, frozen	20.00%	5
03049	-- Other		
030491	-- Swordfish (Xiphias gladius)		
03049110	Frozen Swordfish (Xiphias gladius), minced (surimi)	10.00%	EIF
03049190	Other Swordfish (Xiphias gladius) meat (whether or not minced), frozen	24.00%	EIF
030492	-- Toothfish (Dissostichus spp.)		
03049210	Frozen Toothfish (Dissostichus spp.), minced (surimi)	10.00%	10
03049290	Other Toothfish (Dissostichus spp.) meat (whether or not minced), frozen	24.00%	10
030493	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
03049310	Fish, minced (surimi), frozen	10.00%	EIF
03049320	Fish meat (whether or not minced), frozen	24.00%	EIF
030494	-- Alaska Pollack (Theragra chalcogramma)		
03049410	Alaska Pollack, minced (surimi), frozen	10.00%	EIF
03049420	Alaska Pollack meat (whether or not minced), frozen	24.00%	EIF
030495	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)		
03049510	Frozen minced (surimi) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10.00%	EIF
03049520	Frozen meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	24.00%	EIF
030499	-- Other		
03049910	Other fish, minced (surimi), frozen	10.00%	EIF
03049990	Other fish meat (whether or not minced), frozen	24.00%	EIF
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	27.00%	EIF
030520	-- Livers and roes of fish, dried, smoked, salted or in brine		
03052010	Livers, dried, smoked, salted or in brine	15.00%	EIF
03052020	Roes, dried, smoked, salted or in brine	17.50%	EIF
03053	-- Fish fillets, dried, salted or in brine, but not smoked:		

HS 2012	Description	Base Rate	Staging Category
030531	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
03053100	Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	25.00%	EIF
030532	-- Fish of the families Bregmacerotidae, Euclichthidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)		
03053200	Dried, salted or in brine, fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, but not smoked	25.00%	EIF
030539	-- Other		
03053910	Mackerel (<i>Scomber</i> spp.) fillets, dried, salted or in brine, but not smoked	30.00%	10
03053990	Other fish fillets, dried, salted or in brine, but not smoked	25.00%	EIF
03054	-- Smoked fish, including fillets, other than edible fish offal:		
030541	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</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, Atlantic salmon and Danube salmon fillets, smoked	10.00%	EIF
030542	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
03054200	Herrings, smoked	35.00%	EIF
030543	-- 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>)		
03054300	Trout, smoked	15.00%	EIF
030544	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
03054410	Catfish, smoked	20.00%	EIF
03054490	Other fish, smoked	30.00%	EIF
030549	-- Other		
03054920	Other catfish, smoked	20.00%	EIF
03054930	Other trout, smoked	15.00%	EIF
03054940	Silver anchovy (<i>spratelloides gracilis</i>), smoked	30.00%	EIF
03054950	Other sardines, smoked	30.00%	EIF
03054990	Other fish, smoked	30.00%	EIF
03055	-- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
030551	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
03055100	Cod, dried	18.00%	EIF
030559	-- Other		
03055910	Pollock (<i>Pollachius pollachius</i> , <i>Pollachius virens</i> , <i>Theragra chalcogramma</i> , <i>Theragra finnmarchica</i>), dried	17.50%	EIF

HS 2012	Description	Base Rate	Staging Category
03055941	Herrings or other sardines, small fish, dried	NT\$ 57.2 /KGM or 30 % whichever is higher	5
03055949	Other small fish, dried	NT\$ 47.6 /KGM or 25 % whichever is higher	5
03055950	Dried sardines, whether or not salted, but not smoked	30.00%	5
03055960	Hai lung (<i>Syngnathus</i>) and Hai Ma (<i>Hippocampus</i>), dried	Free	EIF
03055990	Other dried fish, whether or not salted but not smoked	25.00%	EIF
03056	– Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
030561	– – Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
03056100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), salted or in brine	25.00%	EIF
030562	– – Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
03056200	Cod, salted or in brine	18.00%	EIF
030563	– – Anchovies (<i>Engraulis</i> spp.)		
03056300	Anchovies (<i>Engraulis</i> spp.), salted or in brine	30.00%	EIF
030564	– – Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
03056400	Tilapias, catfish, carp, eels, Nile perch and snakeheads, salted or in brine	25.00%	EIF
030569	– – Other		
03056910	Fish, salmon, salted or in brine	15.00%	EIF
03056940	Mackerel (<i>Scomber</i> spp.), salted or in brine	30.00%	10
03056990	Other fish, salted or in brine	25.00%	EIF
03057	– Fish fins, heads, tails, maws and other edible fish offal:		
030571	– – Shark fins		
03057110	Shark fins, smoked	30.00%	EIF
03057120	Shark fins, dried	7.00%	15
03057130	Shark fins, salted or in brine	9.00%	EIF
030572	– – Fish heads, tails and maws		
03057200	Edible fish heads, tails and maws	12.50%	EIF
030579	– – Other		
03057900	Other edible fish offal	12.50%	EIF
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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:		
03061	– Frozen:		
030611	– – Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)		
03061111	Smoked rock lobster and other sea crawfish, frozen	20.00%	EIF
03061112	Rock lobster and other sea crawfish, not smoked, frozen	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
030612	– – Lobsters (<i>Homarus</i> spp.)		
03061211	Smoked lobster, frozen	20.00%	EIF
03061212	Lobster, not smoked, frozen	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
030614	– – Crabs		
03061410	Smoked crabs, frozen	20.00%	EIF
03061421	Swamp crabs (<i>Scylla</i> spp.), not smoked, frozen	NT\$ 40.8 /KGM or 30 % whichever is higher	EIF

HS 2012	Description	Base Rate	Staging Category
03061429	Other crabs, not smoked, frozen	15.00%	EIF
030615	-- Norway lobsters (Nephrops norvegicus)		
03061500	Norway lobsters, frozen, smoked included	20.00%	EIF
030616	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)		
03061600	Cold-water shrimps and prawns, frozen, smoked included	20.00%	10
030617	-- Other shrimps and prawns		
03061700	Other shrimps and prawns, frozen, smoked included	20.00%	10
030619	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03061910	Other sea crawfish or crawfish, frozen, smoked included	20.00%	EIF
03061920	Other crustaceans, frozen (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	20.00%	EIF
03062	-- Not frozen:		
030621	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):		
03062111	Rock lobster and other sea crawfish, live, fresh or chilled	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
03062112	Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
03062113	Rock lobster and other sea crawfish, smoked	20.00%	EIF
030622	-- Lobsters (Homarus spp.):		
03062210	Lobster, live, fresh or chilled	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
03062220	Lobster, dried, salted or in brine, but not smoked	NT\$ 33.7 /KGM or 15 % whichever is higher	EIF
03062230	Lobster, smoked	20.00%	EIF
030624	-- Crabs:		
03062410	Crabs, fry	Free	EIF
03062421	Swamp crabs (Scylla spp), live, fresh or chilled	NT\$ 47.6 /KGM or 35 % whichever is higher	EIF
03062429	Other crabs, live, fresh or chilled	25.00%	EIF
03062430	Crabs, dried, salted or in brine, but not smoked	25.00%	EIF
03062440	Crabs, smoked	20.00%	EIF
030625	-- Norway lobsters (Nephrops norvegicus):		
03062510	Norway lobsters, live, fresh or chilled	25.00%	EIF
03062520	Norway lobsters, dried, salted or in brine, smoked included	25.00%	EIF
030626	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):		
03062611	Cold-water shrimps and prawns, fry	Free	EIF
03062619	Cold-water shrimps and prawns, live, fresh or chilled	20.00%	EIF
03062620	Cold-water shrimps and prawns, dried, salted or in brine, but not smoked	NT\$ 48 /KGM or 25 % whichever is higher	10
03062630	Cold-water shrimps and prawns, smoked	20.00%	EIF
030627	-- Other shrimps and prawns:		
03062711	Other shrimps and prawns, fry	Free	EIF
03062719	Other shrimps and prawns, live, fresh or chilled	20.00%	EIF
03062721	Shrimp skin (Sergestidae), dried, but not smoked	NT\$ 5.36 /KGM or 24 % whichever is higher	10
03062729	Other shrimps and prawns, dried, salted or in brine, but not smoked	NT\$ 48 /KGM or 25 % whichever is higher	10
03062730	Other shrimps and prawns, smoked	20.00%	EIF
030629	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
03062911	Crustaceans, fry	Free	EIF
03062912	Other sea crawfish or crawfish, live, fresh or chilled	25.00%	EIF
03062919	Other crustaceans, live, fresh or chilled	25.00%	EIF
03062921	Other sea crawfish or crawfish, smoked	20.00%	EIF

HS 2012	Description	Base Rate	Staging Category
03062929	Other crustaceans, dried, salted or in brine (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	25.00%	EIF
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption:		
03071	– Oysters:		
030711	– – Live, fresh or chilled		
03071110	Oysters, fry	Free	EIF
03071190	Other oysters, live, fresh or chilled	25.00%	10
030719	– – Other		
03071910	Oysters, frozen, but not smoked	20.00%	10
03071920	Oysters, dried, but not smoked	NT\$ 50 /KGM or 25 % whichever is higher	EIF
03071930	Oysters, salted or in brine, but not smoked	30.00%	EIF
03071940	Oysters, smoked	15.00%	EIF
03072	– Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
030721	– – Live, fresh or chilled		
03072100	Scallops (include full shell fish and compoy), live, fresh or chilled	NT\$17.2/KGM or 10% whichever is higher	EIF
030729	– – Other		
03072910	Scallops (include full shell fish and conpoy), frozen, but not smoked	NT\$ 17.2 /KGM or 10 % whichever is higher	EIF
03072920	Scallops (include full shell fish and conpoy), dried, salted or in brine, but not smoked	NT\$ 184 /KGM or 12.5 % whichever is higher	EIF
03072930	Scallops (include full shell fish and conpoy), smoked	18.00%	EIF
03073	– Mussels (Mytilus spp., Perna spp.):		
030731	– – Live, fresh or chilled		
03073100	Mussels (Mytilus spp., Perna spp.), live, fresh or chilled	15.00%	EIF
030739	– – Other		
03073910	Mussels (Mytilus spp., Perna spp.), frozen, but not smoked	15.00%	EIF
03073921	Mussels (Mytilus spp., Perna spp.), dried, but not smoked	NT\$ 40.5 /KGM or 27 % whichever is higher	EIF
03073929	Mussels (Mytilus spp. Perna spp.), salted or in brine, but not smoked	25.00%	EIF
03073930	Mussels (Mytilus spp. Perna spp.), smoked	15.00%	EIF
03074	– Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
030741	– – Live, fresh or chilled		
03074110	Cuttle fish, live, fresh or chilled	20.00%	EIF
03074120	Squid, live, fresh or chilled	NT\$15/KGM	10
030749	– – Other		
03074911	Cuttle fish, frozen, but not smoked	25.00%	EIF
03074912	Squid, frozen, but not smoked	NT\$ 15 /KGM	10
03074921	Cuttle fish, dried, salted or in brine, but not smoked	25.00%	EIF
03074922	Squid, dried, salted or in brine, but not smoked	NT\$ 219 /KGM or 50 % whichever is higher	10
03074931	Cuttle, smoked	27.50%	EIF
03074932	Squid, smoked	40.00%	EIF
03075	– Octopus (Octopus spp.):		
030751	– – Live, fresh or chilled		
03075100	Octopus, live, fresh or chilled	20.00%	EIF
030759	– – Other		
03075910	Octopus, dried, salted or in brine, but not smoked	20.00%	EIF
03075920	Octopus, smoked	22.50%	EIF

HS 2012	Description	Base Rate	Staging Category
030760	– Snails, other than sea snails		
03076010	Snail, live, fresh or chilled, other than sea snails	30.00%	EIF
03076020	Snails, frozen, other than sea snails, but not smoked	30.00%	EIF
03076030	Snails, dried, salted or in brine, other than sea snails, but not smoked	30.00%	EIF
03076040	Snails, smoked, other than sea snails	22.50%	EIF
03077	– Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
030771	– – Live, fresh or chilled		
03077110	Clams, cockles and ark shells, fry	Free	EIF
03077120	Ruditapes philippinarum, live, fresh or chilled	NT\$ 34 /KGM or 30 % whichever is higher	EIF
03077130	Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live, fresh or chilled	30.00%	EIF
03077190	Other clams, cockles and ark shells, live, fresh or chilled	20.00%	EIF
030779	– – Other		
03077911	Ruditapes philippinarum, frozen, but not smoked	NT\$ 34 /KGM or 30 % whichever is higher	EIF
03077912	Arcoida (Arcidae), frozen, but not smoked	NT\$ 11.7 /KGM or 25 % whichever is higher	EIF
03077913	Clams (Solenidae, Solecurtidae), frozen, but not smoked	NT\$ 22.6 /KGM or 20 % whichever is higher	EIF
03077914	Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), frozen, but not smoked	35.00%	EIF
03077919	Other clams, cockles and ark shells, frozen, but not smoked	22.50%	EIF
03077920	Clams, cockles and ark shells, dried, salted or in brine, smoked included	22.50%	EIF
03078	– Abalone (Haliotis spp.):		
030781	– – Live, fresh or chilled		
03078110	Abalone, fry	Free	EIF
03078121	Other abalone, live, fresh or chilled, other than Haliotis diversicolor	NT\$ 30 /KGM or 7.5 % whichever is higher	EIF
03078122	Other Haliotis diversicolor, live, fresh or chilled	NT\$ 66.4 /KGM or 20 % whichever is higher	EIF
030789	– – Other		
03078911	Abalone, frozen, other than Haliotis diversicolor, but not smoked	NT\$ 30 /KGM or 7.5 % whichever is higher	EIF
03078912	Haliotis diversicolor, frozen, but not smoked	NT\$ 83 /KGM or 25 % whichever is higher	EIF
03078920	Abalone, salted or in brine, other than Haliotis diversicolor, but not smoked	22.00%	EIF
03078931	Abalone, dried, other than Haliotis diversicolor, but not smoked	NT\$ 225 /KGM or 15 % whichever is higher	EIF
03078932	Haliotis diversicolor, dried, salted or in brine, but not smoked	30.00%	EIF
03078940	Abalone, including Haliotis diversicolor, smoked	NT\$ 36 /KGM or 9 % whichever is higher	EIF
03079	– Other, including flours, meals and pellets, fit for human consumption:		
030791	– – Live, fresh or chilled		
03079110	Other molluscs, fry	Free	EIF
03079130	Top shell, live, fresh or chilled	NT\$ 45.2 /KGM or 30 % whichever is higher	EIF
03079170	Locos, live, fresh or chilled	NT\$26.6/KGM or 14% whichever is higher	EIF
03079190	Other molluscs, live, fresh or chilled	20.00%	EIF

HS 2012	Description	Base Rate	Staging Category
030799	-- Other		
03079941	Arcoida (Glycymerididae, Limopsidae), frozen, but not smoked	NT\$ 11.7 /KGM or 25 % whichever is higher	EIF
03079942	Clams (Cutellidae), frozen, but not smoked	NT\$ 22.6 /KGM or 20 % whichever is higher	EIF
03079943	Top shell, frozen, but not smoked	NT\$ 30 /KGM or 20 % whichever is higher	EIF
03079944	Locos, frozen, but not smoked	NT\$ 19 /KGM or 10 % whichever is higher	EIF
03079945	Conch, frozen, but not smoked	20.00%	EIF
03079949	Other molluscs, frozen, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	22.50%	EIF
03079951	Top shell, dried, salted or in brine, but not smoked	NT\$ 45.2 /KGM or 30 % whichever is higher	EIF
03079959	Other molluscs, dried, salted or in brine, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	30.00%	EIF
03079961	Top shell, smoked	18.00%	EIF
03079962	Arcoida (Glycymerididae, Limopsidae) and clams (Cutellidae), smoked	30.00%	EIF
03079963	Locos, smoked	NT\$ 17 /KGM or 10 % whichever is higher	EIF
03079969	Other molluscs, smoked, including flours, meals and pellets of molluscs, fit for human consumption	22.50%	EIF
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
03081	-- Sea cucumbers (Stichopus japonicus, Holothurioidea):		
030811	-- Live, fresh or chilled		
03081110	Sea cucumbers, fry	Free	EIF
03081190	Other sea cucumbers, live, fresh or chilled	10.00%	EIF
030819	-- Other:		
03081910	Sea cucumbers, frozen, but not smoked	9.00%	EIF
03081921	Sea cucumbers, spiked, dried, but not smoked	NT\$ 100 /KGM or 10 % whichever is higher	EIF
03081922	Sea cucumbers, not spiked, dried, but not smoked	NT\$ 23.8 /KGM or 10 % whichever is higher	EIF
03081930	Other sea cucumbers, dried, salted or in brine, but not smoked	NT\$ 16 /KGM or 10 % whichever is higher	EIF
03081940	Sea cucumbers, smoked	22.50%	EIF
03082	-- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):		
030821	-- Live, fresh or chilled		
03082111	Sea urchins, fry	Free	EIF
03082119	Other sea urchins, live, fresh or chilled	20.00%	EIF
030829	-- Other:		
03082910	Sea urchins, frozen, but not smoked	22.50%	EIF
03082920	Sea urchins, dried, salted or in brine, smoked included	22.50%	EIF
030830	-- Jellyfish (Rhopilema spp.):		
03083011	Jellyfish, fry	Free	EIF
03083019	Other jellyfish, live, fresh or chilled	14.00%	EIF
03083020	Jellyfish, frozen, but not smoked	15.00%	EIF
03083030	Jellyfish, dried, salted or in brine, but not smoked	NT\$ 8.4 /KGM or 12 % whichever is higher	EIF
03083040	Jellyfish, smoked	22.50%	EIF

HS 2012	Description	Base Rate	Staging Category
030890	– Other:		
03089011	Other aquatic invertebrates, fry	Free	EIF
03089019	Other aquatic invertebrates, live, fresh or chilled	20.00%	EIF
03089020	Other aquatic invertebrates, frozen, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption, but not smoked	22.50%	EIF
03089030	Other aquatic invertebrates, salted or in brine, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption, but not smoked	30.00%	EIF
03089040	Other aquatic invertebrates, smoked, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	22.50%	EIF
04	Chapter 4 dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
040110	– Of a fat content, by weight, not exceeding 1 %:		
04011010	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	NT\$15.6/KGM	E
04011020	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	NT\$15.6/KGM	15
04011090	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	20.00%	10
040120	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
04012010	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	NT\$15.6/KGM	E
04012020	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	NT\$15.6/KGM	E
04012090	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	20.00%	5
040140	– Of a fat content, by weight, exceeding 6 % but not exceeding 10 %		
04014010	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	NT\$ 15.6 /KGM	15
04014020	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	NT\$ 15.6 /KGM	15
04014090	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	20.00%	5
040150	– Of a fat content, by weight, exceeding 10 %		
04015010	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	NT\$ 15.6 /KGM	15
04015020	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	NT\$ 15.6 /KGM	15
04015090	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	20.00%	5

HS 2012	Description	Base Rate	Staging Category
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 %		
04021000	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, not exceeding 1.5%	10.00%	EIF
04022	– 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	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	10.00%	EIF
040229	-- Other		
04022900	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	10.00%	EIF
04029	– Other:		
040291	-- Not containing added sugar or other sweetening matter		
04029110	Condensed milk, not containing added sugar or other sweetening matter	20.00%	EIF
04029120	Milk, evaporated or sterilized, not containing added sugar or other sweetening matter	20.00%	5
04029130	Cream, evaporated or sterilized, not containing added sugar, or other sweetening matter	5.00%	EIF
04029190	Other milk and cream, not containing added sugar or other sweetening matter	20.00%	EIF
040299	-- Other		
04029910	Fresh milk, containing added sugar or other sweetening matter	NT\$15.6/KGM	E
04029920	Milk, evaporated or sterilized, containing added sugar or other sweetening matter	NT\$15.6/KGM	E
04029930	Cream, evaporated or sterilized, containing added sugar or other sweetening matter	10.00%	10
04029940	Condensed milk, containing added sugar or other sweetening matter	30.00%	EIF
04029991	Milk of goat and sheep, containing added sugar or other sweetening matter	20.00%	10
04029992	Other milk, containing added sugar or other sweetening matter	NT\$15.6/KGM	E
04029999	Other cream, containing added sugar or other sweetening matter	20.00%	10
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	Yoghurt (yogurt)	15.00%	10
040390	– Other:		
04039010	Buttermilk, dry, powder	10.00%	10
04039021	Fresh or condensed buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	10
04039022	Buttermilk, dry, in block or other solid form, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	10
04039029	Other buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$15.6/KGM	10

HS 2012	Description	Base Rate	Staging Category
04039030	Yeast milk and fermented milk powder, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	10
04039040	Curdled milk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$15.6/KGM	10
04039051	Flavoured, modified, or fermented milk, sour, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	10
04039059	Other flavoured, modified, or fermented milk (including kephir), whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$15.6/KGM	E
04039060	Cream, sour	20.00%	10
04039090	Other cream, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$15.6/KGM	E
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		
04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5.00%	EIF
040490	– Other:		
04049000	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	27.50%	10
0405	Butter and other fats and oils derived from milk; dairy spreads:		
040510	– Butter		
04051000	Butter	5.00%	EIF
040520	– Dairy spreads		
04052010	Dairy spreads, with a milkfat content of 75% or more but less than 80% by weight	15.00%	10
04052020	Dairy spreads, with a milkfat content of 39% or more but less than 75% by weight	15.00%	10
040590	– Other		
04059010	Milk fat, anhydrous	8.00%	EIF
04059090	Other fats and oils derived from milk	15.00%	5
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	5.00%	EIF
040620	– Grated or powdered cheese, of all kinds		
04062000	Grated or powdered cheese, of all kinds	5.00%	EIF
040630	– Processed cheese, not grated or powdered		
04063000	Processed cheese, not grated or powdered	5.00%	EIF
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>	5.00%	EIF
040690	– Other cheese		
04069000	Other cheese	5.00%	EIF
0407	Birds' eggs, in shell, fresh, preserved or cooked:		
04071	– Fertilised eggs for incubation:		

HS 2012	Description	Base Rate	Staging Category
040711	-- Of fowls of the species <i>Gallus domesticus</i>		
04071110	Fertilised eggs of specific pathogen free of fowls of the species <i>Gallus domesticus</i> for incubation	Free	EIF
04071190	Other fertilised eggs of fowls of the species <i>Gallus domesticus</i> for incubation	10.00%	EIF
040719	-- Other		
04071910	Other fertilised birds' eggs of specific pathogen free for incubation	Free	EIF
04071990	Other fertilised birds' eggs for incubation	10.00%	EIF
04072	-- Other fresh eggs:		
040721	-- Of fowls of the species <i>Gallus domesticus</i>		
04072100	Eggs of fowls of the species <i>Gallus domesticus</i> , in shell, fresh	30.00%	10
040729	-- Other		
04072900	Other birds' eggs, in shell, fresh	30.00%	10
040790	-- Other		
04079000	Birds' eggs, in shell, preserved or cooked	30.00%	10
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:		
04081	-- Egg yolks:		
040811	-- Dried		
04081100	Egg yolks powder	30.00%	EIF
040819	-- Other		
04081910	Egg yolks, frozen	30.00%	EIF
04081990	Other similar articles	20.00%	EIF
04089	-- Other:		
040891	-- Dried		
04089110	Whole egg powder	30.00%	EIF
04089190	Other birds' eggs, not in shell, dried	30.00%	10
040899	-- Other		
04089910	Whole eggs, frozen	30.00%	10
04089990	Other similar articles	25.00%	10
0409	Natural honey		
040900	Natural honey		
04090000	Natural honey	35.00%	10
0410	Edible products of animal origin, not elsewhere specified or included		
041000	Edible products of animal origin, not elsewhere specified or included		
04100010	Salanganes' nests (birds' nests)	20.00%	EIF
04100091	Royal jelly and other bee products	35.00%	10
04100099	Other edible products of animal origin, not elsewhere specified or included	20.00%	EIF
05	Chapter 5 products of animal origin, not elsewhere specified or included		
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair		
050100	Human hair, unworked, whether or not washed or scoured; waste of human hair		
05010010	Human hair, unworked, whether or not washed or scoured	Free	EIF
05010020	Human hair, waste	Free	EIF
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' and boars' bristles or hair	Free	EIF
05021020	Pigs', hogs' and boars' bristle or hair, waste	Free	EIF
050290	-- Other		

HS 2012	Description	Base Rate	Staging Category
05029011	Badger hair	Free	EIF
05029019	Other brush making hair	Free	EIF
05029020	Badger hair and other brush making hair, waste	Free	EIF
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
05040011	Casings of swine	5.00%	EIF
05040012	Casings of sheep lambs and goats	10.00%	EIF
05040019	Other casings of animals	10.00%	EIF
05040021	Guts (including intestines and rectum) and stomachs of swine, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15.00%	EIF
05040022	Guts, bladders and stomachs of poultry, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	25.00%	EIF
05040029	Bladders of swine, guts, bladders and stomachs of other animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15.00%	EIF
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		
05051000	Feathers of a kind used for stuffing; down	Free	EIF
050590	— Other		
05059010	Skins and other parts of birds, with their feathers or down, not further worked than cleaned, disinfected or treated for preservation	Free	EIF
05059020	Powder and waste of feathers	Free	EIF
05059030	Feathers and down, not for stuffing	Free	EIF
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		
05061000	Ossein and bones treated with acid	2.50%	EIF
050690	— Other		
05069011	Hu Ku (Tigris Os) (incl. for Chinese drugs)	2.50%	EIF
05069012	Hsiung Ku (Ursi Os) (incl. for Chinese drugs)	2.50%	EIF
05069019	Other bones	Free	EIF
05069020	Horn-cores	Free	EIF
05069030	Powder and waste of bones and horn-cores	Free	EIF
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		
05071011	Ivory, unworked or simply prepared but not cut to shape	2.50%	EIF
05071012	Rhinoceros horns, superior quality (incl. for Chinese drugs)	2.50%	EIF
05071013	Rhinoceros horns, inferior quality (incl. for Chinese drugs)	2.50%	EIF
05071019	Other animals horns	2.50%	EIF
05071021	Ivory powder	2.50%	EIF
05071022	Rhinoceros horns powder	2.50%	EIF
05071029	Other animals horns powder	2.50%	EIF
05071031	Ivory, waste	2.50%	EIF
05071032	Rhinoceros horns, waste	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
05071039	Other animal horns powder, waste	2.50%	EIF
050790	– Other		
05079011	Dia Mou K'o (Eretmochelytis carapax) (incl. for Chinese drugs)	Free	EIF
05079012	Pieh Chia K'o (Amydae carapax) (incl. for Chinese drugs)	Free	EIF
05079013	Tortoise shell, Terrapin plastron (incl. for Chinese drugs)	Free	EIF
05079014	Tortoise claws	Free	EIF
05079015	Tortoise scales	Free	EIF
05079016	Whalebone, whalebone hair	Free	EIF
05079017	Whalebone, whalebone hair, waste	Free	EIF
05079018	Antlers (incl. for Chinese drugs)	15.00%	10
05079019	Lu Jung (Cervi parvum cornu) (incl. for Chinese drugs)	25.00%	10
05079020	Other deer velvet [Lu jung (cervi parvum cornu) (incl. for Chinese drugs)]	500.00%	E
05079021	Lu Chiao Shuang (Cornu cervi degelatimatum) (incl. for Chinese drugs)	12.50%	10
05079022	Lu Chiao Ts'uei (Cervi cornus fragmenta) (incl. for Chinese drugs)	15.00%	10
05079023	Buffalo and cow horns	Free	EIF
05079024	Antelope horns (incl. for Chinese drugs)	Free	EIF
05079025	Goat horns (incl. for Chinese drugs)	Free	EIF
05079026	Chuan Shan Chia (Manidis squama) (incl. for Chinese drugs)	Free	EIF
05079027	Crocodile scales	Free	EIF
05079031	Antlers powder (incl. for Chinese drug)	12.50%	10
05079032	Antelope horn powder (incl. for Chinese drugs)	Free	EIF
05079091	Other animal horns, hooves, nails, claws and beaks (incl. for Chinese drugs)	Free	EIF
05079092	Other animal horn, hooves, nails, claws and beaks, powder (incl. for Chinese drugs)	Free	EIF
05079093	Other animal horn, hooves, nails, claws and beaks, waste (incl. for Chinese drugs)	Free	EIF
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		
050800	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		
05080011	Coral and similar material	3.00%	EIF
05080012	Powder and waste of coral and similar material (incl. for Chinese drugs)	3.00%	EIF
05080020	Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape	Free	EIF
05080030	Shell meal	Free	EIF
05080040	Shell waste	Free	EIF
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		
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		
05100011	Ambergris	2.50%	EIF
05100012	Castoreum	2.50%	EIF
05100013	Civet	2.50%	EIF
05100014	Musk of granules (incl. for Chinese drugs)	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
05100015	Musk of powder in bottle (1 gm.) (incl. for Chinese drugs)	2.50%	EIF
05100016	Bezoar (incl. cow bezoar and monkey bezoar) (incl. for Chinese drugs)	2.50%	EIF
05100021	Chen Hsieh (Bathus)	2.50%	EIF
05100022	Chiu Hsiang Chung (Coridius)	2.50%	EIF
05100023	Wu Ko Chung (Chrysomyiae Larva)	2.50%	EIF
05100029	Other arthropoda drugs	2.50%	EIF
05100031	Shui Chih (Hirudo)	2.50%	EIF
05100032	Ti Lung (Lumbricus)	2.50%	EIF
05100033	Pearls for medical use	2.50%	EIF
05100034	Pearls crushed or powder, for medical use	2.50%	EIF
05100039	Other invertebrates drugs	2.50%	EIF
05100044	Hsiung Tan (Ursi Fel)	2.50%	EIF
05100049	Other vertebrates drugs	2.50%	EIF
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	Free	EIF
05119	– Other:		
051191	– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3		
05119110	Spawn, fish, fertile	Free	EIF
05119120	Fish waste	9.00%	EIF
05119191	Spawn, shrimp	Free	EIF
05119199	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	12.00%	EIF
051199	– – Other		
05119910	Eggs, silkworm and silkworm dung	Free	EIF
05119920	Parings and waste of raw midcs or skins	7.50%	EIF
05119930	Chrysalis of silkworm for feeding fish	4.00%	EIF
05119940	Horsehair, horse tail hair and horsehair waste, whether or not put up as a layer with or without supporting material	Free	EIF
05119950	Bovine animal hair and Bovine animal hair waste, whether or not put up as a layer with or without supporting material	Free	EIF
05119960	Natural sponges of animal origin	9.00%	EIF
05119991	Other animal semen	Free	EIF
05119992	Animal embryo	Free	EIF
05119999	Other animal products; dead animals of Chapter 1, unfit for human consumption	Free	EIF
06	Chapter 6 live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
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	Free	EIF
060120	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
06012010	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth	Free	EIF
06012020	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in flower	20.00%	10
06012030	Chicory plants and roots	Free	EIF
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:		
060210	– Unrooted cuttings and slips		
06021010	Pear, unrooted cuttings and slips	Free	EIF

HS 2012	Description	Base Rate	Staging Category
06021090	Other unrooted cuttings and slips	6.00%	EIF
060220	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
06022000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	17.00%	EIF
060230	– Rhododendrons and azaleas, grafted or not		
06023000	Rhododendrons and azaleas, grafted or not	20.00%	EIF
060240	– Roses, grafted or not		
06024000	Rose, grafted or not	17.00%	10
060290	– Other		
06029010	Mushroom spawn	Free	EIF
06029091	Other plant seedlings	Free	EIF
06029099	Other live plants	24.00%	10
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
06031	– Fresh:		
060311	– – Roses		
06031100	Roses, fresh	20.00%	EIF
060312	– – Carnations		
06031200	Carnations, fresh	20.00%	EIF
060313	– – Orchids		
06031300	Orchids, fresh	20.00%	EIF
060314	– – Chrysanthemums		
06031400	Chrysanthemums, fresh	20.00%	EIF
060315	– – Lilies (Lilium spp.)		
06031500	Lilies, fresh	20.00%	10
060319	– – Other		
06031910	Opium poppier, fresh	22.00%	EIF
06031990	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	20.00%	10
060390	– Other:		
06039010	Opium poppier, dried or otherwise prepared	22.00%	EIF
06039090	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared	18.00%	10
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:		
060420	– Fresh		
06042011	Sphagnum moss, fresh	Free	EIF
06042019	Other mosses and lichens, fresh	17.00%	EIF
06042020	Christmas trees (coniferous), fresh	10.00%	10
06042030	Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh	20.00%	10
06042041	Mascareen grass, fresh	20.00%	10
06042049	Other ornamental grass, fresh	20.00%	10
060490	– Other:		
06049011	Other sphagnum moss	Free	EIF
06049019	Other mosses and lichens	17.00%	EIF
06049090	Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	10.00%	EIF
07	Chapter 7 edible vegetables and certain roots and tubers		
0701	Potatoes, fresh or chilled:		

HS 2012	Description	Base Rate	Staging Category
070110	– Seed		
07011000	Seed	Free	EIF
070190	– Other		
07019000	Potatoes (other than seed), fresh or chilled	15.00%	10
0702	Tomatoes, fresh or chilled		
070200	Tomatoes, fresh or chilled		
07020000	Tomatoes, fresh or chilled	10.00%	10
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:		
070310	– Onions and shallots:		
07031010	Onions, fresh or chilled	25.00%	10
07031020	Shallots, fresh or chilled	20.00%	EIF
070320	– Garlic		
07032010	Garlic bulb for planting	NT\$27/KGM	E
07032090	Other garlic, fresh or chilled	NT\$27/KGM	E
070390	– Leeks and other alliaceous vegetables		
07039000	Leeks and other alliaceous vegetables, fresh or chilled	20.00%	10
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
070410	– Cauliflowers and headed broccoli		
07041000	Cauliflowers and headed broccoli, fresh or chilled	20.00%	10
070420	– Brussels sprouts		
07042000	Brussels sprouts, fresh or chilled	20.00%	EIF
070490	– Other		
07049010	Chinese cabbage or PE-TSAI (Pak Choi), fresh or chilled	20.00%	10
07049090	Kohlrabi, kale and similar edible brassica, fresh or chilled	20.00%	10
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled:		
07051	– Lettuce:		
070511	– – Cabbage lettuce (head lettuce)		
07051100	Cabbage lettuce (head lettuce), fresh or chilled	20.00%	10
070519	– – Other		
07051900	Other lettuce, fresh or chilled	20.00%	10
07052	– Chicory:		
070521	– – Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)		
07052100	Witloof chicory (<i>cichorium intybus</i> var. <i>foliosum</i>), fresh or chilled	20.00%	EIF
070529	– – Other		
07052900	Other chicory, fresh or chilled	20.00%	EIF
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes		
070610	– Carrots and turnips		
07061000	Carrots and turnips, fresh or chilled	20.00%	10
070690	– Other		
07069000	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	20.00%	10
0707	Cucumbers and gherkins, fresh or chilled		
070700	Cucumbers and gherkins, fresh or chilled		
07070000	Cucumbers and gherkins, fresh or chilled	20.00%	10
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:		
070810	– Peas (<i>Pisum sativum</i>)		
07081000	Peas (<i>Pisum sativum</i>), fresh or chilled	20.00%	10
070820	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)		
07082000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), fresh or chilled	20.00%	10
070890	– Other leguminous vegetables		
07089000	Other leguminous vegetables, fresh or chilled	20.00%	10
0709	Other vegetables, fresh or chilled:		
070920	– Asparagus		
07092000	Asparagus, fresh or chilled	5.00%	10

HS 2012	Description	Base Rate	Staging Category
070930	– Aubergines (egg-plants)		
07093000	Aubergines (egg-plants), fresh or chilled	25.00%	10
070940	– Celery other than celeriac		
07094000	Celery other than celeriac, fresh or chilled	15.00%	10
07095	– Mushrooms and truffles:		
070951	– – Mushrooms of the genus Agaricus		
07095110	Mushroom, fresh or chilled	24.00%	10
07095190	Other mushrooms of the genus Agaricus, fresh or chilled	24.00%	10
070959	– – Other		
07095910	Shiitake (Lentinus edodes) , fresh or chilled	20.00%	10
07095920	Straw mushroom (Volvariella volvacea) , fresh or chilled	24.00%	10
07095930	Truffles, fresh or chilled	24.00%	EIF
07095990	Other edible mushrooms , fresh or chilled	24.00%	10
070960	– Fruits of the genus Capsicum or of the genus Pimenta		
07096000	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	20.00%	10
070970	– Spinach, New Zealand spinach and orache spinach (garden spinach)		
07097000	Spinach, new zealand spinach and orache spinach (garden spinach), fresh or chilled	20.00%	10
07099	– Other:		
070991	– – Globe artichokes		
07099100	Globe artichokes, fresh or chilled	10.00%	EIF
070992	– – Olives		
07099200	Olives, fresh or chilled	10.00%	EIF
070993	– – Pumpkins, squash and gourds (Cucurbita spp.)		
07099300	Pumpkins, squash and gourds, fresh or chilled	25.00%	EIF
070999	– – Other		
07099910	Sweet corn, fresh or chilled	20.00%	10
07099990	Other vegetable, fresh or chilled	25.00%	10
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:		
071010	– Potatoes		
07101000	Potatoes, frozen	15.00%	10
07102	– Leguminous vegetables, shelled or unshelled:		
071021	– – Peas (Pisum sativum)		
07102100	Peas (Pisum sativum), frozen	15.00%	10
071022	– – Beans (Vigna spp., Phaseolus spp.)		
07102200	Beans (Vigna spp., Phaseolus spp.), frozen	20.00%	10
071029	– – Other		
07102910	Frozen red beans (incl. Adzuki bean, all varieties, and red long bean)	NT\$22/KGM	15
07102990	Other leguminous vegetables, frozen	25.00%	10
071030	– Spinach, New Zealand spinach and orache spinach (garden spinach)		
07103000	Spinach, new zealand spinach and orache spinach (garden spinach), frozen	20.00%	10
071040	– Sweet corn		
07104000	Sweet corn, frozen	20.00%	10
071080	– Other vegetables		
07108010	Asparagus, frozen	5.00%	10
07108020	Carrots, frozen	25.00%	10
07108030	Broccoli, frozen	20.00%	10
07108090	Other vegetables, frozen	20.00%	10
071090	– Mixtures of vegetables		
07109000	Mixtures of vegetables, frozen	20.00%	10

HS 2012	Description	Base Rate	Staging 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, provisionally preserved	10.00%	EIF
071140	– Cucumbers and gherkins		
07114000	Cucumbers and gherkins, provisionally preserved	20.00%	10
07115	– Mushrooms and truffles:		
071151	– – Mushrooms of the genus Agaricus		
07115100	Mushrooms of the genus Agaricus , provisionally preserved	20.00%	10
071159	– – Other		
07115900	Other edible mushrooms and truffles , provisionally preserved	20.00%	10
071190	– Other vegetables; mixtures of vegetables		
07119010	Tomatoes, provisionally preserved	10.00%	10
07119020	Onions , provisionally preserved	20.00%	10
07119030	Capers (Capparis spp.), provisionally preserved	17.00%	EIF
07119090	Other vegetables ; mixtures of vegetables , provisionally preserved	20.00%	10
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
071220	– Onions		
07122000	Onions, dried	20.00%	EIF
07123	– Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:		
071231	– – Mushrooms of the genus Agaricus		
07123110	Mushrooms (Agaricus bisporus) , dried	30.00%	10
07123190	Other mushrooms of the genus Agaricus , dried	30.00%	10
071232	– – Wood ears (Auricularia spp.)		
07123200	Wood ears (Auricularia spp.) , dried	30.00%	10
071233	– – Jelly fungi (Tremella spp.)		
07123300	Jelly fungi (Tremella spp.) , dried	30.00%	10
071239	– – Other:		
07123910	Straw mushroom (Volvariella volvacea) , dried	30.00%	10
07123920	Shiitake (Lentinus edodes) , dried	NT\$369/KGM	E
07123990	Other mushrooms and truffles , dried	30.00%	10
071290	– Other vegetables; mixtures of vegetables:		
07129010	Lily bulb dried	15.00%	EIF
07129021	Sweet corn seed, dried	Free	EIF
07129029	Other sweet corn, dried	20.00%	10
07129030	Potatoes whether or not cut or sliced but not further prepared, dried	20.00%	EIF
07129040	Dried garlic bulb, whole, cut, sliced, broken or in powder	NT\$27/KGM	E
07129050	Day lily, dried	NT\$58/KGM	E
07129090	Other vegetables, dried; mixtures of vegetables, dried	20.00%	10
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:		
071310	– Peas (Pisum sativum):		
07131010	Pea seed	Free	EIF
07131090	Other dried peas (Pisum sativum), whether or not skinned or split	Free	EIF
071320	– Chickpeas (garbanzos):		
07132000	Dried chickpeas (Garbanzos), whether or not skinned or split	8.50%	EIF
07133	– Beans (Vigna spp., Phaseolus spp.):		
071331	– – Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek		

HS 2012	Description	Base Rate	Staging Category
07133110	Mung bean, dried	20.00%	10
07133120	Dired black gram (<i>Vigna mungo</i> (L.) Hepper)	8.50%	10
071332	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		
07133200	Dried red beans (<i>Phaseolus</i> or <i>Vigna angularis</i>), (incl. adzuki bean, all varieties and red long bean)	NT\$22/KGM	E
071333	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)		
07133310	Kidney beans seed, including white pea beans seed	Free	EIF
07133390	Other kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>), dried	5.00%	10
071334	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)		
07133410	Bambara bean seed	Free	EIF
07133490	Other bambara beans	8.50%	10
071335	-- Cow peas (<i>Vigna unguiculata</i>)		
07133510	Cow pea seed	Free	EIF
07133590	Other cow peas	8.50%	10
071339	-- Other		
07133920	Other bean seed(<i>vigna</i> spp., <i>phaseolus</i> spp.)	Free	EIF
07133990	Other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	8.50%	10
071340	-- Lentils		
07134000	Lentils, dried	5.00%	EIF
071350	-- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>)		
07135010	Broad bean seed	Free	EIF
07135090	Other broad beans (<i>Vicia faba</i> var. <i>major</i>), dried, and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>), dried	8.50%	EIF
071360	-- Pigeon peas (<i>Cajanus cajan</i>)		
07136010	Pigeon pea seed	Free	EIF
07136090	Other pigeon peas	8.50%	10
071390	-- Other		
07139010	Other dried leguminous vegetable seeds	Free	EIF
07139090	Other dried leguminous vegetable	8.50%	10
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):		
07141010	Manioc (Cassava), fresh, chilled or dried	5.00%	EIF
07141020	Manioc (Cassava), frozen	20.00%	EIF
071420	-- Sweet potatoes:		
07142010	Sweet potatoes, fresh, chilled or dried	10.00%	10
07142020	Sweet potatoes, frozen	20.00%	10
071430	-- Yams (<i>Dioscorea</i> spp.):		
07143010	Yam, dried	Free	EIF
07143020	Yam, fresh or chilled	16.00%	10
07143030	Yam, frozen	20.00%	10
071440	-- Taro (<i>Colocasia</i> spp.):		
07144010	Taro, fresh, chilled or dried	16.00%	10
07144020	Taro, frozen	20.00%	10
071450	-- Yautia (<i>Xanthosoma</i> spp.):		
07145010	Yautia, fresh, chilled or dried	16.00%	10
07145020	Yautia, frozen	20.00%	10
071490	-- Other:		
07149011	Water chestnuts, fresh, chilled or dried	16.00%	10
07149012	Water chestnuts, frozen	20.00%	EIF
07149021	Arrowroot, fresh, chilled or dried	15.00%	EIF

HS 2012	Description	Base Rate	Staging Category
07149022	Arrowroot, frozen	20.00%	EIF
07149091	Other articles of heading 07.14, fresh, chilled or dried	16.00%	10
07149092	Other articles of heading 07.14, frozen	20.00%	10
08	Chapter 8 edible fruit and nuts; peel of citrus fruit or melons		
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:		
08011	-- Coconuts:		
080111	-- Desiccated		
08011100	Desiccated coconuts	2.50%	EIF
080112	-- In the inner shell (endocarp)		
08011200	Coconuts, shelled	120.00%	E
080119	-- Other		
08011900	Other coconuts	120.00%	E
08012	-- Brazil nuts:		
080121	-- In shell		
08012110	Brazil nuts, in shell, fresh	16.00%	EIF
08012120	Brazil nuts, in shell, dried	20.00%	EIF
080122	-- Shelled		
08012210	Brazil nuts, shelled, fresh	16.00%	EIF
08012220	Brazil nuts, shelled, dried	20.00%	EIF
08013	-- Cashew nuts:		
080131	-- In shell		
08013110	Fresh cashew nuts, in shell	16.00%	EIF
08013120	Dried cashew nuts, in shell	NT\$26.2/KGM or 16% whichever is higher	EIF
080132	-- Shelled		
08013210	Fresh cashew nuts, shelled	16.00%	EIF
08013220	Dried cashew nuts, shelled	NT\$26.2/KGM or 16% whichever is higher	EIF
0802	Other nuts, fresh or dried, whether or not shelled or peeled:		
08021	-- Almonds:		
080211	-- In shell		
08021110	Sweet almonds, in shell, fresh or dried	5.00%	EIF
08021120	Bitter almonds, in shell, fresh or dried	NT\$4/KGM or 10% whichever is higher	EIF
080212	-- Shelled		
08021210	Sweet almonds, shelled, fresh or dried	2.50%	EIF
08021220	Bitter almonds, shelled, fresh or dried	NT\$4/KGM or 10% whichever is higher	EIF
08022	-- Hazelnuts or filberts (Corylus spp.):		
080221	-- In shell		
08022100	Hazelnuts or filberts (corylus spp.), in shelled, fresh or dried	7.50%	EIF
080222	-- Shelled		
08022200	Hazelnuts or filberts (corylus spp.), shelled, fresh or dried	7.00%	EIF
08023	-- Walnuts:		
080231	-- In shell		
08023100	Walnuts, in shell, fresh or dried	5.00%	EIF
080232	-- Shelled		
08023200	Walnuts, shelled, fresh or dried	5.00%	EIF
08024	-- Chestnuts (Castanea spp.):		
080241	-- In Shell		
08024110	Fresh chestnuts, in shell	NT\$ 5.8 /KGM or 16 % whichever is higher	EIF
08024120	Dried chestnuts, in shell	NT\$ 10.2 /KGM or 16 % whichever is higher	EIF
080242	-- Shelled		
08024210	Fresh chestnuts, shelled	NT\$ 5.8 /KGM or 16 % whichever is higher	EIF

HS 2012	Description	Base Rate	Staging Category
08024220	Dried chestnuts, shelled	NT\$ 10.2 /KGM or 16 % whichever is higher	EIF
08025	– Pistachios:		
080251	– – In shell		
08025100	Pistachios, in shell, fresh or dried	3.00%	EIF
080252	– – Shelled		
08025200	Pistachios, shelled, fresh or dried	3.00%	EIF
08026	– Macadamia nuts:		
080261	– – In shell		
08026100	Macadamia nuts, in shell, fresh or dried	7.50%	EIF
080262	– – Shelled		
08026200	Macadamia nuts, shelled, fresh or dried	7.50%	EIF
080270	– Kola nuts (Cola spp.)		
08027000	Kola nuts, wheter or not shelled or peeled, fresh or dried	20.00%	EIF
080280	– Areca nuts		
08028000	Areca nuts, fresh or dried	NT\$ 810 /KGM	10
080290	– Other		
08029010	Ginkgo (white nuts), fresh or dried	20.00%	EIF
08029020	Pecans, fresh or dried	7.50%	EIF
08029040	Lotus seeds, fresh or dried	16.00%	10
08029050	Pine seeds, fresh or dried	16.00%	EIF
08029090	Other edible nuts, whether or not shelled or peeled, fresh or dried	20.00%	EIF
0803	Bananas, including plantains, fresh or dried:		
080310	– Plantains		
08031000	Plantains, fresh or dried	100.00%	15
080390	– Other		
08039000	Bananas, fresh or dried	100.00%	15
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
080410	– Dates		
08041010	Red dates, dried. (incl. for Chinese drugs)	27.00%	10
08041020	Black dates, dried	27.00%	10
08041090	Other dates, fresh or dried	27.00%	10
080420	– Figs		
08042010	Fresh figs	10.00%	EIF
08042020	Dried figs	10.00%	EIF
080430	– Pineapples		
08043000	Pineapples, fresh or dried	173.00%	E
080440	– Avocados		
08044000	Avocados, fresh or dried	15.00%	10
080450	– Guavas, mangoes and mangosteens		
08045010	Guavas, fresh or dried	35.00%	10
08045020	Mangoes, fresh or dried	60.00%	E
08045030	Mangosteens, fresh or dried	17.00%	EIF
0805	Citrus fruit, fresh or dried:		
080510	– Oranges		
08051010	Oranges, fresh or dried (Imported from 1st March to 30th September each year)	20.00%	10
08051090	Other oranges, fresh or dried	30.00%	10
080520	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
08052010	Satsumas, fresh or dried	30.00%	10
08052020	Clementines, fresh or dried	30.00%	10
08052090	Other mandarins (including tangerines); wilkings and similar citrus hybrids, fresh or dried	35.00%	10
080540	– Grapefruit, including pomelos		
08054020	Pomelos, fresh or dried	184.00%	15

HS 2012	Description	Base Rate	Staging Category
08054091	Other grapefruit, fresh or dried (Imported from 1st January to 30th September each year)	15.00%	10
08054092	Other grapefruit, fresh or dried (Imported from 1st October to 31st December each year)	30.00%	10
080550	– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia), Citrus latifolia		
08055010	Lemons and limes, fresh or dried (imported from 1st January to 30th September each year)	15.00%	10
08055090	Other lemons and limes, fresh or dried	30.00%	10
080590	– Other		
08059000	Other citrus fruit, fresh or dried	42.50%	10
0806	Grapes, fresh or dried:		
080610	– Fresh		
08061000	Grapes, fresh	20.00%	10
080620	– Dried		
08062010	Grapes, dried (raisin), in bulk	NT\$2/KGM	EIF
08062020	Grapes, dried (raisin), packed in boxes	NT\$2/KGM	EIF
0807	Melons (including watermelons) and papaws (papayas), fresh:		
08071	– Melons (including watermelons):		
080711	– – Watermelons		
08071100	Fresh watermelons	25.00%	EIF
080719	– – Other		
08071910	Fresh honey dew melon	25.00%	10
08071990	Other fresh melons	25.00%	10
080720	– Papaws (papayas)		
08072000	Fresh papaws (papayas)	25.00%	10
0808	Apples, pears and quinces, fresh:		
080810	– Apples		
08081000	Fresh apples	20.00%	EIF
080830	– Pears		
08083010	European pears (Pyrus communis), fresh	10.00%	EIF
08083090	Other pears, fresh	NT\$ 49 /KGM	15
080840	– Quinces		
08084000	Quinces, fresh	25.00%	EIF
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
080910	– Apricots		
08091000	Fresh apricots	20.00%	EIF
08092	– Cherries:		
080921	– – Sour cherries (Prunus cerasus)		
08092100	Sour cherries, fresh	7.50%	EIF
080929	– – Other		
08092900	Other cherries, fresh	7.50%	EIF
080930	– Peaches, including nectarines		
08093000	Fresh peaches, including nectarines	20.00%	10
080940	– Plums and sloes		
08094010	Fresh plums	20.00%	10
08094020	Fresh sloes	20.00%	10
0810	Other fruit, fresh:		
081010	– Strawberries		
08101000	Fresh strawberries	20.00%	EIF
081020	– Raspberries, blackberries, mulberries and loganberries		
08102000	Raspberries, blackberries, mulberries and loganberries, fresh	7.50%	EIF
081030	– Black, white or red currants and gooseberries		
08103000	Black, white, or red currants and gooseberries, fresh	15.00%	EIF
081040	– Cranberries, bilberries and other fruits of the genus Vaccinium		

HS 2012	Description	Base Rate	Staging Category
08104010	Blueberries, fresh	7.50%	EIF
08104090	Cranberries, bilberries and other fruits of the genus vaccinium, fresh	7.50%	EIF
081050	– Kiwifruit		
08105000	Kiwifruits, fresh	20.00%	10
081060	– Durians		
08106000	Durians , fresh	17.00%	EIF
081070	– Persimmons		
08107000	Persimmons, fresh	35.00%	10
081090	– Other		
08109010	Litchis, longans, fresh	17.00%	EIF
08109020	Rambutan, fresh	17.00%	EIF
08109040	Carambolas (starfruit), fresh	30.00%	10
08109060	Sweet Sop	25.00%	10
08109099	Other fruits, fresh	30.00%	10
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:		
08111000	Strawberries, frozen	20.00%	EIF
081120	– Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, frozen	20.00%	EIF
081190	– Other:		
08119011	Frozen fruit and nuts, containing added sugar or other sweetening matter.	10.00%	EIF
08119021	Frozen guava, not containing added sugar or other sweetening matter.	26.00%	10
08119022	Frozen litchis, not containing added sugar or other sweetening matter.	26.00%	10
08119023	Frozen banana, not containing added sugar or other sweetening matter.	26.00%	10
08119024	Frozen mango, not containing added sugar or other sweetening matter.	25.00%	10
08119025	Frozen orange, not containing added sugar or other sweetening matter.	26.00%	10
08119026	Frozen pineapple, not containing added sugar or other sweetening matter.	26.00%	10
08119027	Frozen papaya, not containing added sugar or other sweetening matter.	26.00%	10
08119028	Frozen cherries, not containing added sugar or other sweetening matter.	10.00%	EIF
08119029	Frozen cranberries, blueberries, peaches, not containing added sugar or other sweetening matter.	8.00%	EIF
08119031	Frozen apple, not containing added sugar or other sweetening matter.	15.00%	EIF
08119032	Frozen avocado, not containing added sugar or other sweetening matter.	15.00%	EIF
08119039	Other frozen fruits and nuts, not containing added sugar or other sweetening matter.	10.00%	EIF
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, provisionally preserved	NT\$10/KGM or 20% whichever is higher	EIF
081290	– Other		

HS 2012	Description	Base Rate	Staging Category
08129010	Strawberries , provisionally preserved	26.00%	EIF
08129090	Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	25.00%	10
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	Apricot, dried	10.00%	EIF
081320	— Prunes		
08132010	Prunes, dried, packed in boxes	6.00%	10
08132020	Prunes, dried, in bulk	6.00%	10
081330	— Apples		
08133000	Apples, dried	26.00%	5
081340	— Other fruit		
08134010	Lungngans, dried and lungngan pulp	NT\$88/KGM	E
08134020	Medlars, dried	26.00%	EIF
08134090	Other dried fruits	26.00%	10
081350	— Mixtures of nuts or dried fruits of this Chapter		
08135000	Mixtures of nuts or dried fruits of this Chapter	25.00%	10
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:		
081400	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	15.00%	EIF
09	Chapter 9 coffee, tea, mate and spices		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
09011	— Coffee, not roasted:		
090111	— — Not decaffeinated		
09011100	Coffee, not roasted, not decaffeinated	Free	EIF
090112	— — Decaffeinated		
09011200	Coffee, not roasted, decaffeinated	Free	EIF
09012	— Coffee, roasted:		
090121	— — Not decaffeinated		
09012100	Coffee, roasted, not decaffeinated	Free	EIF
090122	— — Decaffeinated		
09012200	Coffee, roasted, decaffeinated	Free	EIF
090190	— Other:		
09019010	Coffee husks and skins	Free	EIF
09019020	Coffee substitutes containing coffee	Free	EIF
0902	Tea, whether or not flavoured:		
090210	— Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		
09021000	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg	17.00%	10
090220	— Other green tea (not fermented)		
09022000	Green tea (not fermented), in immediate packing of a content exceeding 3 kg	17.00%	10
090230	— Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
09023010	Pu-erh tea, in immediate packing of a content not exceeding 3 kg	17.00%	10
09023020	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	25.00%	10

HS 2012	Description	Base Rate	Staging Category
09023090	Other black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	17.00%	10
090240	– Other black tea (fermented) and other partly fermented tea		
09024010	Pu-erh tea, in immediate packing of a content exceeding 3 kg	17.00%	10
09024020	Partly fermented tea, in immediate packing of a content exceeding 3 kg	22.00%	10
09024090	Other black tea (fermented) and partly fermented tea, in immediate packing of a content exceeding 3 kg	17.00%	10
0903	Maté		
090300	Maté		
09030000	Mate	20.00%	EIF
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta:		
09041	– Pepper:		
090411	– – Neither crushed nor ground		
09041110	Black pepper, neither crushed nor ground	NT\$5.5/KGM or 10% whichever is higher	EIF
09041120	White pepper, neither crushed nor ground	NT\$7/KGM or 10% whichever is higher	EIF
090412	– – Crushed or ground		
09041200	Pepper, crushed or ground	10.00%	EIF
09042	– Fruits of the genus Capsicum or of the genus Pimenta:		
090421	– – Dried, neither crushed nor ground		
09042110	Seeds of the genus Capsicum or of the genus Pimenta, for planting	Free	EIF
09042190	Other fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground	20.00%	EIF
090422	– – Crushed or ground		
09042200	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	20.00%	EIF
0905	Vanilla		
090510	– Neither crushed nor ground		
09051000	Vanilla, neither crushed nor ground	12.00%	EIF
090520	– Crushed or ground		
09052000	Vanilla, crushed or ground	12.00%	EIF
0906	Cinnamon and cinnamon-tree flowers:		
09061	– Neither crushed nor ground:		
090611	– – Cinnamon (Cinnamomum zeylanicum Blume)		
09061100	Cinnamon (Cinnamomum zeylanicum Blume), Neither crushed nor ground	Free	EIF
090619	– – Other		
09061900	Cinnamon-tree flowers and other cinnamon, neither crushed nor ground	Free	EIF
090620	– Crushed or ground		
09062000	Cinnamon and cinnamon-tree flowers, crushed or ground	Free	EIF
0907	Cloves (whole fruit, cloves and stems):		
090710	– Neither crushed nor ground		
09071000	Cloves, neither crushed nor ground	Free	EIF
090720	– Crushed or ground		
09072000	Cloves, crushed or ground	Free	EIF
0908	Nutmeg, mace and cardamoms:		
09081	– Nutmeg:		
090811	– – Neither crushed nor ground		
09081100	Nutmeg, neither crushed nor ground	Free	EIF
090812	– – Crushed or ground		
09081200	Nutmeg, crushed or ground	Free	EIF
09082	– Mace:		

HS 2012	Description	Base Rate	Staging Category
090821	-- Neither crushed nor ground		
09082100	Mace, neither crushed nor ground	Free	EIF
090822	-- Crushed or ground		
09082200	Mace, crushed or ground	Free	EIF
09083	-- Cardamoms:		
090831	-- Neither crushed nor ground		
09083100	Cardamoms, neither crushed nor ground	Free	EIF
090832	-- Crushed or ground		
09083200	Cardamoms, crushed or ground	Free	EIF
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
09092	-- Seeds of coriander:		
090921	-- Neither crushed nor ground		
09092100	Seeds of coriander, neither crushed nor ground	2.50%	EIF
090922	-- Crushed or ground		
09092200	Seeds of coriander, crushed or ground	2.50%	EIF
09093	-- Seeds of cumin:		
090931	-- Neither crushed nor ground		
09093100	Seeds of cumin, neither crushed nor ground	2.50%	EIF
090932	-- Crushed or ground		
09093200	Seeds of cumin, crushed or ground	2.50%	EIF
09096	-- Seeds of anise, badian, caraway or fennel; juniper berries:		
090961	-- Neither crushed nor ground		
09096100	Seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	2.50%	EIF
090962	-- Crushed or ground		
09096200	Seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	2.50%	EIF
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
09101	-- Ginger:		
091011	-- Neither crushed nor ground		
09101100	Ginger, neither crushed nor ground	20.00%	10
091012	-- Crushed or ground		
09101200	Ginger, crushed or ground	20.00%	10
091020	-- Saffron		
09102000	Saffron	Free	EIF
091030	-- Turmeric (curcuma):		
09103000	Turmeric (curcuma)	Free	EIF
09109	-- Other spices:		
091091	-- Mixtures referred to in Note 1 (b) to this Chapter:		
09109100	Mixtures referred to in Note 1 (b) to this Chapter	15.00%	EIF
091099	-- Other:		
09109910	Thyme, Bay leaves	Free	EIF
09109920	Curry	10.00%	EIF
09109990	Other spices	15.00%	EIF
10	Chapter 10 cereals		
1001	Wheat and meslin:		
10011	-- Durum wheat:		
100111	-- Seed		
10011100	Seed of durum wheat	6.50%	EIF
100119	-- Other		
10011900	Other durum wheat	6.50%	EIF
10019	-- Other:		
100191	-- Seed		
10019100	Seed of other wheat	6.50%	10
100199	-- Other		
10019900	Other wheat and meslin	6.50%	10

HS 2012	Description	Base Rate	Staging Category
1002	Rye:		
100210	– Seed		
10021000	Seed of rye	Free	EIF
100290	– Other		
10029000	Other rye	Free	EIF
1003	Barley:		
100310	– Seed		
10031000	Seed of barley	Free	EIF
100390	– Other		
10039000	Other barley	Free	EIF
1004	Oats:		
100410	– Seed		
10041000	Seed of oats	2.00%	EIF
100490	– Other		
10049000	Other oats	2.00%	EIF
1005	Maize (corn):		
100510	– Seed		
10051000	Seed of maize (corn)	Free	EIF
100590	– Other		
10059000	Other maize (corn)	Free	EIF
1006	Rice:		
100610	– Rice in the husk (paddy or rough)		
10061000	Rice in the husk (paddy or rough)	NT\$45/KGM	E
100620	– Husked (brown) rice		
10062000	Husked (brown) rice	NT\$45/KGM	E
100630	– Semi-milled or wholly milled rice, whether or not polished or glazed		
10063000	Semi-milled or wholly milled rice, whether or not polished or glazed	NT\$45/KGM	E
100640	– Broken rice		
10064000	Broken rice	NT\$45/KGM	E
1007	Grain sorghum:		
100710	– Seed		
10071000	Seed of grain sorghum	Free	EIF
100790	– Other		
10079000	Other grain sorghum	Free	EIF
1008	Buckwheat, millet and canary seeds; other cereals:		
100810	– Buckwheat		
10081000	Buckwheat	4.00%	EIF
10082	– Millet:		
100821	– – Seed		
10082100	Seed of millet	3.00%	10
100829	– – Other		
10082900	Other millet	3.00%	10
100830	– Canary seeds		
10083000	Canary seeds	3.00%	EIF
100840	– Fonio (Digitaria spp.)		
10084000	Fonio	4.00%	10
100850	– Quinoa (Chenopodium quinoa)		
10085000	Quinoa	4.00%	10
100860	– Triticale		
10086000	Triticale	4.00%	10
100890	– Other cereals		
10089000	Other cereals	4.00%	10
11	CHAPTER 11 PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101	Wheat or meslin flour		
110100	Wheat or meslin flour		
11010010	Wheat flour	17.50%	5

HS 2012	Description	Base Rate	Staging Category
11010020	Meslin flour	20.00%	EIF
1102	Cereal flours other than of wheat or meslin:		
110220	– Maize (corn) flour		
11022000	Maize (corn) flour	6.00%	EIF
110290	– Other:		
11029011	Glutinous rice flour	NT\$ 49 /KGM	E
11029019	Other rice flour	NT\$ 49 /KGM	E
11029090	Other cereal flour	25.00%	EIF
1103	Cereal groats, meal and pellets:		
11031	– Groats and meal:		
110311	– – Of wheat		
11031100	Groats, meal of wheat	20.00%	EIF
110313	– – Of maize (corn)		
11031300	Groats and meal of corn (maize)	10.00%	EIF
110319	– – Of other cereals:		
11031910	Groats and meal of coix	NT\$5.7/KGM or 20% whichever is higher	10
11031920	Groats and meal of oats	11.00%	EIF
11031930	Groats and meal of rice	NT\$45/KGM	E
11031990	Groats and meal of other cereal, n.e.s.	17.00%	EIF
110320	– Pellets:		
11032010	Pellets of rice	NT\$49/KGM	15
11032020	Pellets of wheat	22.50%	EIF
11032090	Pellets of other cereals	15.00%	EIF
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:		
11041	– Rolled or flaked grains:		
110412	– – Of oats		
11041200	Rolled or flaked oats	17.00%	EIF
110419	– – Of other cereals		
11041910	Rolled or flaked rice	NT\$49/KGM	E
11041920	Rolled or flaked barley	17.00%	EIF
11041990	Other rolled or flaked cereals	17.00%	EIF
11042	– Other worked grains (for example, hulled, pearled, sliced or kibbled):		
110422	– – Of oats		
11042210	Oats from which the husk but not the pericarp has been removed	5.00%	EIF
11042290	Other worked oats	17.00%	EIF
110423	– – Of maize (corn)		
11042300	Other worked maize (corn)	17.00%	EIF
110429	– – Of other cereals		
11042910	Other worked wheat	20.00%	EIF
11042920	Other worked rice	NT\$49/KGM	E
11042930	Other worked barley	17.00%	EIF
11042990	Other worked cereals, n.e.s.	20.00%	EIF
110430	– Germ of cereals, whole, rolled, flaked or ground		
11043000	Germ of cereals, whole, rolled, flaked or ground	20.00%	EIF
1105	Flour, meal, powder, flakes, granules and pellets of potatoes:		
110510	– Flour, meal and powder		
11051010	Flour and powder of potatoes	10.00%	EIF
11051020	Meal of potatoes	10.00%	EIF
110520	– Flakes, granules and pellets		
11052000	Flakes, granules and pellets of potatoes	10.00%	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
110610	– Of the dried leguminous vegetables of heading 07.13		
11061010	Red bean (incl. Adzuki bean, all varieties, and red long bean) flour, meal and powder	NT\$22/KGM	15
11061090	Other flour, meal and powder of the dried leguminous vegetables of heading 07.13	17.00%	10
110620	– Of sago or of roots or tubers of heading 07.14		
11062010	Flour, meal and powder of manioc	6.00%	EIF
11062090	Flour, meal and powder of sago or of other roots or tubers of heading 07.14	20.00%	EIF
110630	– Of the products of Chapter 8		
11063010	Flour, meal and powder of coconut	Free	EIF
11063090	Flour, meal and powder of other products of Chapter 8	18.50%	EIF
1107	Malt, whether or not roasted:		
110710	– Not roasted		
11071000	Malt, not roasted	7.50%	EIF
110720	– Roasted		
11072000	Malt, roasted	7.50%	EIF
1108	Starches; inulin:		
11081	– Starches:		
110811	– – Wheat starch		
11081100	Wheat starch	10.00%	EIF
110812	– – Maize (corn) starch		
11081200	Maize (corn) starch	10.00%	EIF
110813	– – Potato starch		
11081300	Potato starch	10.00%	EIF
110814	– – Manioc (cassava) starch		
11081410	Manioc (cassava) starch, for edible use	7.00%	EIF
11081420	Manioc (cassava) starch, for non-edible use	7.00%	EIF
110819	– – Other starches:		
11081910	Rice starch	NT\$49/KGM	E
11081990	Other starches	15.00%	EIF
110820	– Inulin		
11082000	Inulin	12.00%	EIF
1109	Wheat gluten, whether or not dried		
110900	Wheat gluten, whether or not dried		
11090010	Wheat gluten for feeding animals, whether or not dried	Free	EIF
11090090	Other wheat gluten, whether or not dried	NT\$6.5/KGM or 20% whichever is higher	EIF
12	Chapter 12 oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants; straw and fodder		
1201	Soya beans, whether or not broken:		
120110	– Seed		
12011000	Seed of soybeans	Free	EIF
120190	– Other		
12019000	Other soybeans, whether or not broken	Free	EIF
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
120230	– Seed		
12023010	Seed of ground-nuts, in shell	NT\$ 42 /KGM	15
12023020	Seed of ground-nuts, shelled	NT\$ 64 /KGM	E
12024	– Other:		
120241	– – In shell		
12024100	Ground-nuts, in shell	NT\$ 42 /KGM	15
120242	– – Shelled, whether or not broken		
12024200	Ground-nuts, shelled, whether or not broken	NT\$ 64 /KGM	E
1203	Copra		
120300	Copra		
12030000	Copra	Free	EIF

HS 2012	Description	Base Rate	Staging Category
1204	Linseed, whether or not broken		
120400	Linseed, whether or not broken		
12040000	Linseed, whether or not broken	Free	EIF
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 , whether or not broken	Free	EIF
120590	– Other		
12059000	Other rape or colza seeds , whether or not broken	Free	EIF
1206	Sunflower seeds, whether or not broken		
120600	Sunflower seeds, whether or not broken		
12060000	Sunflower seeds, whether or not broken	Free	EIF
1207	Other oil seeds and oleaginous fruits, whether or not broken:		
120710	– Palm nuts and kernels		
12071000	Palm nuts and kernels	Free	EIF
12072	– Cotton seeds:		
120721	-- Seed		
12072100	Seed of cotton seeds	Free	EIF
120729	-- Other		
12072900	Other cotton seeds	Free	EIF
120730	– Castor oil seeds		
12073000	Castor oil seeds	Free	EIF
120740	– Sesamum seeds		
12074000	Sesamum seeds	12.00%	10
120750	– Mustard seeds		
12075000	Mustard seeds	Free	EIF
120760	– Safflower (Carthamus tinctorius) seeds		
12076000	Safflower (Carthamus tinctorius) seeds	Free	EIF
120770	– Melon seeds		
12077010	Melon seeds, for planting	Free	EIF
12077090	Other melon seeds	10.00%	EIF
12079	– Other:		
120791	-- Poppy seeds		
12079100	Poppy seeds	Free	EIF
120799	-- Other		
12079910	Huo Ma Jen (Cannabis Fructus) for Chinese medicine use, without germinative activeness	Free	EIF
12079920	Other Huo Ma Jen (Cannabis Fructus)	Free	EIF
12079930	Shea nuts (karite nuts)	Free	EIF
12079990	Other oil seeds and oleaginous fruits, whether or not broken	Free	EIF
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
120810	-- Of soya beans		
12081000	Flours and meals of soya beans	3.00%	EIF
120890	– Other		
12089011	Flours and meals of ground-nuts, edible	NT\$64/KGM	15
12089019	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible	15.00%	EIF
12089021	Flours and meals of ground-nuts, inedible	NT\$64/KGM	15
12089022	Flours and meals of canola seed, inedible	3.00%	EIF
12089029	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible	6.00%	EIF
1209	Seeds, fruit and spores, of a kind used for sowing:		
120910	– Sugar beet seeds		
12091000	Sugar beet seeds	Free	EIF
12092	– Seeds of forage plants:		
120921	-- Lucerne (alfalfa) seeds		
12092100	Lucerne (alfalfa) seeds	Free	EIF

HS 2012	Description	Base Rate	Staging Category
120922	- - - Clover (<i>Trifolium</i> spp.) seeds		
12092200	Clover (<i>trifolium</i> spp.) seeds	Free	EIF
120923	- - Fescue seeds		
12092300	Fescue seeds	Free	EIF
120924	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds		
12092400	Kentucky blue grass (<i>poa pratensis</i> l.) seeds	Free	EIF
120925	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds		
12092500	Rye grass (<i>lolium multiflorum lam.</i> , <i>lolium perenne l.</i>) seeds	Free	EIF
120929	- - Other		
12092900	Seeds of other forage plants	Free	EIF
120930	- Seeds of herbaceous plants cultivated principally for their flowers		
12093000	Seeds of herbaceous plants cultivated principally for their flowers	Free	EIF
12099	- Other:		
120991	- - Vegetable seeds		
12099100	Vegetable seeds	Free	EIF
120999	- - Other		
12099900	Other seeds, fruits and spores, of a kind used for planting	Free	EIF
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	15.00%	EIF
121020	- Hop cones, ground, powdered or in the form of pellets; lupulin:		
12102000	Hop cones, ground, powdered or in the form of pellets ; lupulin	7.50%	EIF
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		
12112010	Chie Lin ginseng (incl. fibrous roots, stems, broken ginseng)	5.00%	EIF
12112021	Radix ginseng rubra (Korea) (incl. fibrous roots, stems, broken ginseng)	1.50%	EIF
12112022	Radix ginseng alba (Korea) (incl. fibrous roots, stems, broken ginseng)	1.50%	EIF
12112031	Radix ginseng rubra (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	EIF
12112032	Radix ginseng alba (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	EIF
12112041	Pao Shen (American ginseng)	Free	EIF
12112042	Pao Shen Wei, Hsu, I Chung Shen (Radix ginseng)	Free	EIF
12112043	I Chung Sheng Wei, Hsu (ginseng radix)	Free	EIF
12112051	Tien Ch'i (Radix Pseudoginseng)	Free	EIF
12112052	Yuan Ch'i Wei (Radix Pseudoginseng)	Free	EIF
12112090	Other ginseng roots	5.00%	EIF
121130	- Coca leaf		
12113000	Coca leaf	Free	EIF
121140	- Poppy straw		
12114000	Poppy straw	Free	EIF
121190	- Other		
12119011	Sandalwood	Free	EIF
12119012	Ch'en Hsiang (<i>Lignum Aqailariae</i>)	Free	EIF
12119013	Tu Chung (<i>Cortex Eucommiae</i>)	Free	EIF

HS 2012	Description	Base Rate	Staging Category
12119014	P'o Tu'ng (Cortex Magnoliae)	Free	EIF
12119015	P'o Ken, p'o Hua (Cortex Magnoliae)	Free	EIF
12119016	Fan Hsieh Yeh (Folium Sennae)	Free	EIF
12119017	Shen Yeh (Folium Panacis)	Free	EIF
12119018	Pai Ts'ao (Folium Agastaches)	Free	EIF
12119019	T'u Fu Ling (Rhizoma Similacis Glabrae)	Free	EIF
12119020	China root, P'ing P'ien (Poria)	Free	EIF
12119021	China root, Ch'ieh P'ien Szu (Poria)	Free	EIF
12119022	Fang Fu Ling, Fu Shen, P'i Fu Ling (Poria)	Free	EIF
12119023	Ta Huang (Rhizoma Rhei)	Free	EIF
12119024	Huang Lien (Rhizoma Coptidis)	Free	EIF
12119025	Ch'uan Kung (Rhizoma Ligustici Wallichii)	Free	EIF
12119026	Hsiao Yun Pei, Hsiao Hsi Pei (Bulbus Fritillariae Cirrhosae)	Free	EIF
12119027	Sung Fan Pei, Ch'ing Pei (Bulbus Fritillariae Cirrhosae)	Free	EIF
12119028	Lu Pei (Bulbus Fritillariae Cirrhosae)	Free	EIF
12119029	Tse Pei Mu (Bulbus Fritillariae Thunbergii)	Free	EIF
12119030	Pai Chu (Rhizoma Atractylodis Macrocephalae)	Free	EIF
12119031	Sheng Tien Hsiung (Rhizoma Typhonii)	Free	EIF
12119032	Hey, Pai Fu P'ien Hsiao Hy Fu P'ien (Rhizoma Typhonii)	Free	EIF
12119033	P'ei Fu P'ien (Rhizoma Typhonii)	Free	EIF
12119034	Wo Shu (Rhizoma Zedoariae)	Free	EIF
12119035	Kao Liang Chiang (Rhizoma Alpiniae Officinari)	Free	EIF
12119036	Hu Huang Lien (Rhizoma Picrorrhizae)	Free	EIF
12119037	Pan Hsia (Tuber Pinelliae)	Free	EIF
12119038	T'ien Ma (Rhizoma Gastrodiae)	Free	EIF
12119039	Chih Mu (Rhizoma Anemarrhenae)	Free	EIF
12119040	Huang Ching (Rhizoma Polygonati)	Free	EIF
12119041	Niu Hsi (Achyranthis Radix) Ch'uan Niu T'ou Tu Niu Ch'i (Radix Cyathulae)	Free	EIF
12119042	Yin Ch'ai Hu (Radix Stellariae Dichatomae)	Free	EIF
12119043	Ch'ai Hu (Radix Bupleuri)	Free	EIF
12119044	Pai Shau (Radix Paeonige Alba)	Free	EIF
12119045	Tai Chi (Radix Euphorbiae)	Free	EIF
12119046	Huang Ch'in (Radix Scutellariae)	Free	EIF
12119047	Tan Shen (Radix Salvia Multiorrhiza)	Free	EIF
12119048	Hsuan Sheng (Yuang Sheng) (Radix Scrophulariae)	Free	EIF
12119049	Ti Huang (Radix et Rhizoma Rehmanniae)	Free	EIF
12119050	Huang Chi (Radix Astragali)	Free	EIF
12119051	I T'iao Ken (Radix Moganhae)	Free	EIF
12119052	Fang Feng (Radix Ledebourieliae)	Free	EIF
12119053	Pei Sa Sheng (Radix Glehniae)	Free	EIF
12119054	Tang K'uei (Radix Angelicae Sinensis)	Free	EIF
12119055	Hsi K'uei Ch'ao, Siao K'uei Wei	Free	EIF
12119056	Po Wei K'uei Pi'en	Free	EIF
12119057	Tang Sheng (Codonopsis Pilosulae Radix)	Free	EIF
12119058	Ming Ya Tang (Radix Codonopsis Pilosulae)	Free	EIF
12119059	Radix Aucklandiae lappa	Free	EIF
12119060	Radix Aristolochiae debilis	Free	EIF
12119061	Pai Shao	Free	EIF
12119062	Chi Kuan Hua (Flos Celosiae Cristatae)	Free	EIF
12119063	Hsin I (Flos Magnoliae Liliforae)	Free	EIF
12119064	Suan Tsao Jen (Semen Zizyphi Spinosae)	Free	EIF
12119065	Erh Ch'a (Catechu)	Free	EIF
12119067	Lo Han Kuo (Momordicae Fructus)	Free	EIF
12119068	Ta Fu P'i (Pericarpium Arecae)	Free	EIF
12119069	Betelnuts, dried (Ta-Fu-Tzu)	Free	EIF
12119070	Liquorice roots	Free	EIF

HS 2012	Description	Base Rate	Staging Category
12119091	Other plants and parts of plants (including seeds and fruits), used for pharmacy, fresh or dried, whether or not cut, crushed or powdered	Free	EIF
12119092	Other plants and parts of plants (including seeds and fruits) used for perfumery, fresh or dried, whether or not cut, crushed or powdered	15.00%	EIF
12119093	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	7.50%	EIF
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:		
12122	– Seaweeds and other algae:		
121221	– – Fit for human consumption		
12122111	Laminaria seaweed, fresh, chilled or dried	5.00%	EIF
12122112	Laminaria seaweed, frozen	15.00%	EIF
12122121	Sea laver and edible seaweed, fresh, chilled or dried	10.00%	EIF
12122122	Sea laver and edible seaweed, frozen	15.00%	EIF
12122131	Black moss, fresh, chilled or dried	9.00%	EIF
12122132	Black moss, frozen	15.00%	EIF
12122141	Eucheuma, fresh, chilled or dried	3.00%	EIF
12122142	Eucheuma, frozen	15.00%	EIF
12122191	Other seaweeds and other algae, fresh, chilled or dried	7.00%	EIF
12122199	Other seaweeds and other algae, frozen	15.00%	EIF
121229	– – Other		
12122911	Other laminaria seaweed, fresh, chilled or dried	5.00%	EIF
12122912	Other laminaria seaweed, frozen	15.00%	EIF
12122921	Other sea laver and edible seaweed, fresh, chilled or dried	10.00%	EIF
12122922	Other sea laver and edible seaweed, frozen	15.00%	EIF
12122931	Other black moss, fresh, chilled or dried	9.00%	EIF
12122932	Other black moss, frozen	15.00%	EIF
12122941	Other eucheuma, fresh, chilled or dried	3.00%	EIF
12122942	Other eucheuma, frozen	15.00%	EIF
12122991	Other seaweeds and other algae, fresh, chilled or dried	7.00%	EIF
12122999	Other seaweeds and other algae, frozen	15.00%	EIF
12129	– Other:		
121291	– – Sugar beet		
12129100	Sugar beet	16.00%	EIF
121292	– – Locust beans (carob)		
12129200	Locust beans (carob)	15.00%	EIF
121293	– – Sugar cane		
12129300	Sugar cane	10.00%	EIF
121294	– – Chicory roots		
12129400	Chicory roots	20.00%	EIF
121299	– – Other		
12129940	Pumpkin or squash seeds	10.00%	EIF
12129980	Apricot , peach (including nectarine) or plum stones and kernels	16.00%	EIF
12129990	Other fruit stones and kernels and other vegetable products, primarily for human consumption	16.00%	EIF
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:		
121300	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	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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	Free	EIF
121490	– Other		
12149000	Other vegetable materials for forage	Free	EIF
13	Chapter 13 lacs; gums, resins and other vegetable saps and extracts		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
130120	– Gum Arabic		
13012000	Gum arabic	2.50%	EIF
130190	– Other		
13019010	Rosin (colophony), nature	Free	EIF
13019021	Myrrh gum	Free	EIF
13019022	Olibanum gum	Free	EIF
13019030	Balsamine	5.00%	EIF
13019040	lacs	2.50%	EIF
13019090	Other natural gums, resins, gum-resins and oleoresins (for example, balsams)	Free	EIF
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:		
13021	– Vegetable saps and extracts:		
130211	– – Opium		
13021100	Saps and extracts of opium (Other than extracted oleoresins)	Free	EIF
130212	– – Of liquorice		
13021200	Saps and extracts of liquorice (other than extracted oleoresins)	15.00%	EIF
130213	– – Of hops		
13021300	Saps and extracts of hops (other than extracted oleoresins)	2.50%	EIF
130219	– – Other		
13021910	Saps and extracts of aloes (other than extracted oleoresins)	7.50%	EIF
13021920	Natural lacquer	2.50%	EIF
13021930	of pyrethrum or of the roots of plants containing rotenone (other than extracted oleoresins)	2.50%	EIF
13021990	Other vegetable saps and extracts (other than extracted oleoresins)	5.00%	EIF
130220	– Pectic substances, pectinates and pectates		
13022000	Pectic substances, pectinates and pectates	5.00%	EIF
13023	– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
130231	– – Agar-agar		
13023100	Agar-agar	3.50%	EIF
130232	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		
13023210	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds	3.50%	EIF
13023220	Mucilages and thickeners, whether or not modified, derived from guar seeds	7.50%	EIF
130239	– – Other		
13023910	Carrageenin extracted from carrageen	7.50%	EIF
13023990	Other mucilages and thickeners, whether or not modified, derived from vegetable products	Free	EIF
14	Chapter 14 vegetable plaiting materials; vegetable products not elsewhere specified or included		

HS 2012	Description	Base Rate	Staging Category
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 (including canes, split skin and root)	Free	EIF
140120	– Rattans		
14012000	Rattan whole, core, fibre, skin, split	Free	EIF
140190	– Other		
14019000	Other vegetable materials for plaiting	Free	EIF
1404	Vegetable products not elsewhere specified or included:		
140420	– Cotton linters		
14042000	Cotton linters	Free	EIF
140490	– Other		
14049010	Fibrous skeleton of luffa	15.00%	EIF
14049020	Vegetable shell flour	10.00%	EIF
14049030	Tree fern and scrap of cyatheaceae	Free	EIF
14049040	Coconut shells (whole, piece, broken residue) and compressed block of broken pieces	10.00%	EIF
14049050	Aged pinus radiata bark, for plant growing media use	Free	EIF
14049051	Kapok, Vegetable hair	5.00%	EIF
14049059	Other vegetable materials of a kind used primarily as stuffing or as padding	Free	EIF
14049060	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	5.00%	EIF
14049070	Raw vegetable materials of a kind used primarily in dyeing or tanning	20.00%	EIF
14049080	Spagnum moss for culture medium	20.00%	EIF
14049091	Products of micro-organism	5.00%	EIF
14049099	Other vegetable products not elsewhere specified or included	20.00%	10
15	Chapter 15 animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:		
150110	– Lard		
15011000	Pig lard, other than that of heading 02.09 or 15.03	20.00%	EIF
150120	– Other pig fat		
15012000	Other pig fat, other than that of heading 02.09 or 15.03	20.00%	EIF
150190	– Other		
15019000	Poultry fat, other than that of heading 02.09 or 15.03	20.00%	EIF
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03:		
150210	– Tallow		
15021010	Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading 15.03	Free	EIF
15021020	Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading 15.03	Free	EIF
150290	– Other		
15029000	Fats of bovine animals, sheep or goats, unrendered, other than those of heading 15.03	Free	EIF
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
15030011	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	13.00%	EIF

HS 2012	Description	Base Rate	Staging Category
15030012	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	4.00%	EIF
15030021	Lard oil, oleo oil and tallow oil, acid value not exceeding 1	13.00%	EIF
15030022	Lard oil, oleo oil and tallow oil, acid value exceeding 1	4.00%	EIF
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		
15041000	Fish-liver oils and their fractions	Free	EIF
150420	– Fats and oils and their fractions, of fish, other than liver oils:		
15042000	Fats and oils and their fractions, of fish other than liver oils	Free	EIF
150430	– Fats and oils and their fractions, of marine mammals:		
15043000	Fats and oils and their fractions, of marine mammals	Free	EIF
1505	Wool grease and fatty substances derived therefrom (including lanolin):		
150500	Wool grease and fatty substances derived therefrom (including lanolin):		
15050010	Lanolin	2.00%	EIF
15050090	Other wool grease and fatty substances derived therefrom	Free	EIF
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
15060010	Oil, egg-yolk	10.00%	EIF
15060020	Bone-marrow oil	10.00%	EIF
15060090	Other animal oils and fats,	10.00%	EIF
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
150710	– Crude oil, whether or not degummed		
15071000	Crude soy-bean oil ,whether or not degummed	5.00%	EIF
150790	– Other		
15079000	Refined soybean oil and its fractions	5.00%	EIF
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
150810	– Crude oil		
15081000	Crude ground-nut (peanut) oil	338.00%	15
150890	– Other		
15089000	Refined ground-nut (peanut) oil and its fractions	338.00%	15
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:		
150910	– Virgin		
15091000	Virgin olive oil	Free	EIF
150990	– Other		
15099000	Refined olive oil and its fractions	Free	EIF
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		
151000	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		
15100000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	5.00%	EIF
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:		

HS 2012	Description	Base Rate	Staging Category
151110	-- Crude oil		
15111000	Crude palm oil	Free	EIF
151190	-- Other		
15119000	Refined palm oil and its fractions	Free	EIF
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:		
15121	-- Sunflower-seed or safflower oil and fractions thereof:		
151211	-- -- Crude oil		
15121110	Crude sunflower-seed oil	5.00%	EIF
15121120	Crude safflower oil	5.00%	EIF
151219	-- -- Other		
15121910	Refined sunflower-seed oil and its fractions	5.00%	EIF
15121920	Refined safflower oil and its fractions	5.00%	EIF
15122	-- Cotton-seed oil and its fractions:		
151221	-- -- Crude oil, whether or not gossypol has been removed		
15122100	Crude cotton-seed oil, whether or not gossypol has been removed	Free	EIF
151229	-- -- Other		
15122900	Refined cotton-seed oil and its fractions	Free	EIF
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
15131	-- Coconut (copra) oil and its fractions:		
151311	-- -- Crude oil		
15131100	Crude coconut (copra) oil	Free	EIF
151319	-- -- Other:		
15131900	Refined coconut (copra) oil and its fractions	Free	EIF
15132	-- Palm kernel or babassu oil and fractions thereof:		
151321	-- -- Crude oil		
15132110	Crude palm kernel oil	Free	EIF
15132120	Crude babassu oil	Free	EIF
151329	-- -- Other		
15132910	Refined palm kernel oil and its fractions	Free	EIF
15132920	Refined babassu oil and its fractions	Free	EIF
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
15141	-- Low erucic acid rape or colza oil and its fractions:		
151411	-- -- Crude oil		
15141100	Crude rape or colza oil of low erucic acid	4.00%	EIF
151419	-- -- Other		
15141900	Refined rape or colza oil and its fractions of low erucic acid	4.00%	EIF
15149	-- Other:		
151491	-- -- Crude oil		
15149110	Other crude rape or colza oil	4.00%	EIF
15149120	Crude mustard oil	4.00%	EIF
151499	-- -- Other		
15149910	Other refined rape or colza oil and its fractions	4.00%	EIF
15149920	Refined mustard oil and fractions thereof	4.00%	EIF
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
15151	-- Linseed oil and its fractions:		
151511	-- -- Crude oil		
15151100	Crude linseed oil	Free	EIF
151519	-- -- Other		
15151900	Refined linseed oil and its fractions	Free	EIF
15152	-- Maize (corn) oil and its fractions:		
151521	-- -- Crude oil		
15152100	Crude maize (corn) oil	5.00%	EIF
151529	-- -- Other		

HS 2012	Description	Base Rate	Staging Category
15152900	Maize (corn) oil and its fractions	5.00%	EIF
151530	– Castor oil and its fractions		
15153000	Castor oil and its fractions	Free	EIF
151550	– Sesame oil and its fractions		
15155000	Sesame oil and its fractions	15.00%	10
151590	– Other		
15159010	Jajoba oil and its fractions	Free	EIF
15159020	Tung oil and its fractions	Free	EIF
15159090	Other fixed vegetable fats and oils and fractions thereof	5.00%	EIF
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		
15161011	Hydrogenated (hardened) animal fats and oils and their fractions, acid value not exceeding 1	5.00%	EIF
15161012	Hardened fish oil, acid value not exceeding 1	2.50%	EIF
15161021	Hydrogenated (hardened) animal fats and oils and their fractions, acid value exceeding 1	2.50%	EIF
15161022	Hardened fish oil acid value exceeding 1	2.50%	EIF
151620	– Vegetable fats and oils and their fractions:		
15162011	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value not exceeding 0.6	6.00%	EIF
15162012	Hydrogenated palm oil and hydrogenated palm kernel oil, acid value not exceeding 0.6	Free	EIF
15162020	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value exceeding 0.6	5.00%	EIF
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 of heading 15.16:		
151710	– Margarine, excluding liquid margarine		
15171000	Margarine, excluding liquid margarine	8.00%	5
151790	– Other:		
15179010	Liquid margarine	8.00%	5
15179020	Shortening	8.00%	5
15179090	Other edible mixtures or preparations of animal or vegetable fats or oils, other than edible fats or oils or their fractions of heading 15.16	9.00%	5
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:		
151800	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:		
15180010	Boiled linseed oil	Free	EIF
15180020	Dehydrated castor oil	Free	EIF
15180030	Linnoxyn	Free	EIF
15180040	Epoxy soy-bean oil	2.50%	EIF
15180050	Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, n.e.s	6.00%	EIF

HS 2012	Description	Base Rate	Staging Category
15180090	Other 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	8.00%	EIF
1520	Glycerol, crude; glycerol waters and glycerol lyes:		
152000	Glycerol, crude; glycerol waters and glycerol lyes:		
15200000	Glycerol, crude; glycerol waters and glycerol lyes	3.50%	EIF
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
152110	– Vegetable waxes		
15211000	Vegetable waxes, whether or not refined or coloured	2.50%	EIF
152190	– Other:		
15219010	Bees wax (yellow wax), whether or not refined or coloured	5.00%	EIF
15219020	Spermaceti, whether or not refined or coloured	4.00%	EIF
15219090	Other insect waxes, whether or not refined or coloured	7.50%	EIF
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
15220010	Degras	3.50%	EIF
15220020	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes	3.50%	EIF
16	Chapter 16 preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
160100	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
16010010	Sausages and similar products, of turkey meat	20.00%	EIF
16010090	Other sausages and similar products, of meat, meat offal or blood; food preparations based on these products	20.00%	EIF
1602	Other prepared or preserved meat, meat offal or blood:		
160210	– Homogenised preparations:		
16021010	Homogenised preparations of meat, used as infant food or for dietetic culinary purposes.	7.50%	EIF
16021090	Other homogenised preparations	10.00%	EIF
160220	– Of liver of any animal:		
16022010	Prepared or preserved liver of fowls	25.00%	EIF
16022020	Prepared or preserved liver of bovine and swine	15.00%	EIF
16022030	Prepared or preserved liver of geese	17.00%	EIF
16022090	Other prepared or preserved livers of animal	30.00%	EIF
16023	– Of poultry of heading 01.05:		
160231	– – Of turkeys		
16023110	Prepared or preserved meat of turkeys	15.00%	10
16023120	Prepared or preserved meat offal of turkeys	25.00%	EIF
160232	– – Of fowls of the species Gallus domesticus:		
16023210	Prepared or preserved drum sticks (including legs and leg quarters) and wing of fowls (of the species Gallus domesticus)	20.00%	10
16023220	Other prepared or preserved meat of fowls	20.00%	10
16023230	Prepared or preserved feet and heart of fowls	25.00%	10
16023290	Other prepared or preserved meat offal of fowls	25.00%	EIF
160239	– – Other:		
16023911	Prepared or preserved whole ducks, frozen	34.00%	10
16023912	Prepared or preserved meat of ducks, cut in pieces, frozen	40.00%	10
16023919	Other prepared or preserved meat of poultry of heading 01.05	34.00%	10

HS 2012	Description	Base Rate	Staging Category
16023920	Prepared or preserved meat offal of other poultry of heading 01.05	25.00%	EIF
16024	– Of swine:		
160241	— – Hams and cuts thereof:		
16024100	Prepared or preserved hams and cuts thereof	32.00%	10
160242	— – Shoulders and cuts thereof:		
16024200	Prepared or preserved swine meat of shoulders and cuts thereof	33.00%	10
160249	– – Other, including mixtures:		
16024910	Prepared or preserved pork belly (including spare ribs)	40.00%	10
16024920	Other prepared or preserved meat of swine	30.00%	10
16024930	Prepared feet, (including hocks of the front and hind leg, shank muscle) skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine	15.00%	EIF
16024990	Other prepared or preserved meat offal of swine	15.00%	EIF
160250	– Of bovine animals:		
16025010	Prepared or preserved meat of bovine animals	20.00%	EIF
16025020	Prepared or preserved meat offal of bovine animal	15.00%	EIF
160290	– Other, including preparations of blood of any animal:		
16029020	Prepared or preserved meat of other animals	23.00%	EIF
16029030	Preparations of blood of any animal	23.00%	EIF
16029040	Prepared or preserved meat offal of poultry (other than goods of heading 1602)	25.00%	10
16029090	Prepared or preserved meat offal of other animal	40.00%	10
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:		
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	17.00%	EIF
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:		
16041	– Fish, whole or in pieces, but not minced:		
160411	– – Salmon		
16041100	Salmon, whole or in pieces, but not minced, prepared or preserved	15.00%	EIF
160412	– – Herrings		
16041210	Prepared or preserved herrings, whole or in pieces, but not minced, frozen	25.00%	10
16041290	Other prepared or preserved herrings, whole or in pieces, but not minced	25.00%	10
160413	– – Sardines, sardinella and brisling or sprats:		
16041310	Sardines, sardinella whole or in pieces, but not minced, prepared and preserved	30.00%	10
16041320	Brisling or sprats whole or in pieces, but not minced, prepared and preserved	30.00%	10
160414	– – Tunas, skipjack and bonito (Sarda spp.):		
16041410	Tunas, whole or in pieces, but not minced, prepared or preserved	15.00%	EIF
16041420	Skipjack and bonito (Sarda spp.), whole or in pieces, but not minced, prepared or preserved	14.00%	EIF
160415	– – Mackerel:		
16041510	Prepared or preserved mackerel (Scomber spp.), whole or in pieces, but not minced, frozen	30.00%	10
16041590	Other prepared or preserved mackerels, whole or in pieces, but not minced	25.00%	10
160416	– – Anchovies:		
16041600	Anchovies, whole or in pieces, but not minced, prepared or preserved	30.00%	10

HS 2012	Description	Base Rate	Staging Category
160417	-- Eels:		
16041700	Eels, whole or in pieces, but not minced, prepared or preserved	17.00%	EIF
160419	-- Other:		
16041910	Muraenesocidae eels and congridae eels, whole or in pieces, but not minced, prepared or preserved	17.00%	EIF
16041920	Prepared or preserved carangidae fishes, whole or in pieces, but not minced, frozen	40.00%	10
16041930	Prepared or preserved silver anchovy (<i>Sprattelloides gracilis</i>), whole or in pieces, but not minced, , frozen	25.00%	10
16041990	Other prepared and preserved fish, whole or in pieces, but not minced	15.00%	EIF
160420	-- Other prepared or preserved fish:		
16042010	Fish roe, prepared or preserved	18.50%	EIF
16042020	Fins (incl. shark, skate and ray fins), prepared or preserved	7.00%	EIF
16042030	Prepared or preserved surimi (fish mince)	17.50%	EIF
16042090	Other prepared or preserved fish	20.00%	EIF
16043	-- Caviar and caviar substitutes:		
160431	-- Caviar		
16043100	Caviar	12.50%	EIF
160432	-- Caviar substitutes		
16043200	Caviar substitutes	12.50%	EIF
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
160510	-- Crab:		
16051000	Prepared or preserved crab	20.00%	EIF
16052	-- Shrimps and prawns:		
160521	-- Not in airtight container:		
16052100	Shrimps and prawns, not in airtight container, prepared or preserved	20.00%	EIF
160529	-- Other:		
16052900	Other shrimps and prawns, prepared or preserved	20.00%	EIF
160530	-- Lobster:		
16053000	Lobster, prepared or preserved	20.00%	EIF
160540	-- Other crustaceans:		
16054000	Other crustaceans, prepared or preserved	30.00%	EIF
16055	-- Molluscs:		
160551	-- Oysters:		
16055110	Oysters, prepared or preserved, canned	10.00%	EIF
16055190	Other oysters, prepared or preserved	15.00%	EIF
160552	-- Scallops, including queen scallops:		
16055210	conpoy, prepared or preserved	18.00%	EIF
16055290	Scallops, other than conpoy, prepared or preserved	22.50%	EIF
160553	-- Mussels:		
16055310	Mussels, prepared or preserved, canned	10.00%	EIF
16055390	Other mussels, prepared or preserved	15.00%	EIF
160554	-- Cuttle fish and squid:		
16055410	Squid, prepared or preserved	40.00%	EIF
16055420	Cuttle fish, prepared or preserved	27.50%	EIF
160555	-- Octopus:		
16055500	Octopus, prepared or preserved	22.50%	EIF
160556	-- Clams, cockles and arkshells:		
16055610	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved	30.00%	EIF
16055690	Other clams, cockles and arkshells, prepared or preserved	22.50%	EIF
160557	-- Abalone:		
16055700	Abalones, including <i>Haliotis diversicolor</i> , prepared or preserved	NT\$ 36 /KGM or 9 % whichever is higher	EIF
160558	-- Snails, other than sea snails:		

HS 2012	Description	Base Rate	Staging Category
16055800	Snails, other than sea snails, prepared or preserved	22.50%	EIF
160559	-- Other:		
16055910	Top shell, prepared or preserved	18.00%	EIF
16055920	Locos, prepared or preserved	NT\$ 17 /KGM or 10 % whichever is higher	EIF
16055930	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or preserved	30.00%	EIF
16055990	Other mulluscs, prepared or preserved	22.50%	EIF
16056	-- Other aquatic invertebrates:		
160561	-- Sea cucumbers:		
16056100	Sea cucumbers, prepared or preserved	22.50%	EIF
160562	-- Sea Urchins:		
16056200	Sea urchins, prepared or preserved	22.50%	EIF
160563	-- Jellyfish:		
16056300	Jellyfish, prepared or preserved	22.50%	EIF
160569	-- Other:		
16056900	Other aquatic invertebrates, prepared or preserved	22.50%	EIF
17	Chapter 17 sugars and sugar confectionery		
1701	Cane or beet sugar and chemically pure sucrose, in solid form:		
17011	-- Raw sugar not containing added flavouring or colouring matter:		
170112	-- Beet sugar		
17011200	Beet sugar, not containing added flavouring or colouring matter	6.25%	EIF
170113	-- Cane sugar specified in Subheading Note 2 to this Chapter		
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	6.25%	10
170114	-- Other cane sugar		
17011400	Other cane sugar, not containing added flavouring or colouring matter	6.25%	10
17019	-- Other:		
170191	-- Containing added flavouring or colouring matter		
17019110	Raw sugar, containing added flavouring or colouring matter	6.25%	10
17019120	Refined sugar, containing added flavouring or colouring matter	17.50%	10
170199	-- Other		
17019910	Sugar, cube and loaf	17.50%	10
17019920	Rock sugar	17.50%	10
17019990	Other sugar, refined	17.50%	E
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:		
17021	-- Lactose and lactose syrup:		
170211	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter		
17021110	Lactose, containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10.00%	EIF
17021120	Lactose syrup, containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	20.00%	EIF
170219	-- Other		
17021991	Other lactose	10.00%	EIF
17021992	Other lactose syrup	20.00%	EIF
170220	-- Maple sugar and maple syrup		
17022000	Maple sugar and maple syrup	20.00%	EIF

HS 2012	Description	Base Rate	Staging Category
170230	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose		
17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	25.00%	10
170240	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		
17024000	Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose , excluding invert sugar	25.00%	10
170250	– Chemically pure fructose		
17025000	Chemically pure fructose	10.00%	EIF
170260	– Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		
17026000	Other fructose and fructose syrup , containing in the dry state more than 50 percent by weight of fructose , excluding invert sugar	20.00%	10
170290	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
17029011	Maltose	25.00%	10
17029012	Chemically pure maltose	10.00%	EIF
17029020	Caramel	20.00%	EIF
17029030	Artificial honey	25.00%	EIF
17029040	Chemically pure glucose (polarisation not less than 99.5%)	25.00%	10
17029090	Other , including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 percent by weight of fructose	25.00%	10
1703	Molasses resulting from the extraction or refining of sugar:		
170310	– Cane molasses		
17031010	Cane molasses, flavoured or coloured	18.50%	EIF
17031090	Other cane molasses	Free	EIF
170390	– Other		
17039010	Other molasses, flavoured or coloured	15.00%	EIF
17039090	Other molasses	Free	EIF
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	20.00%	10
170490	– Other		
17049000	Other sugar confectionery (including white chocolate), not containing cocoa	27.50%	10
18	Chapter 18 cocoa and cocoa preparations		
1801	Cocoa beans, whole or broken, raw or roasted		
180100	Cocoa beans, whole or broken, raw or roasted		
18010010	Cocoa beans, whole or broken, raw	Free	EIF
18010020	Cocoa beans, whole or broken, roasted	Free	EIF
1802	Cocoa shells, husks, skins and other cocoa waste		
180200	Cocoa shells, husks, skins and other cocoa waste		
18020000	Cocoa shells, husks, skins and other cocoa waste	Free	EIF
1803	Cocoa paste, whether or not defatted:		
180310	--- Not defatted		
18031000	Cocoa paste, not defatted, in bulk or in block	Free	EIF
180320	--- Wholly or partly defatted		
18032000	Cocoa paste, wholly or partly defatted, in bulk or in block	Free	EIF
1804	Cocoa butter, fat and oil		

HS 2012	Description	Base Rate	Staging Category
180400	Cocoa butter, fat and oil		
18040000	Cocoa butter, fat and oil	Free	EIF
1805	Cocoa powder, not containing added sugar or other sweetening matter		
180500	Cocoa powder, not containing added sugar or other sweetening matter		
18050000	Cocoa powder, not containing added sugar or other sweetening matter	Free	EIF
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	2.00%	EIF
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	12.50%	5
18063	– Other, in blocks, slabs or bars:		
180631	– – Filled		
18063100	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	10.00%	10
180632	– – Not filled		
18063200	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	10.00%	10
180690	– Other		
18069010	Mixes and bases with a basis of cocoa , for making ice cream	5.00%	EIF
18069020	Preparations for infant use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis; or of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	5.00%	EIF
18069030	Mixed and doughs for the preparation of bakers' wares of heading 19.05, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	20.00%	10
18069040	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	10.00%	EIF
18069051	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	12.00%	5
18069052	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	20.00%	5
18069053	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, containing added sugar or other sweetening matter	NT\$15.6/KGM	15
18069054	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	26.00%	5
18069055	Flavoured milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	NT\$15.6/KGM	15

HS 2012	Description	Base Rate	Staging Category
18069059	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	25.00%	5
18069061	Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	NT\$49/KGM	15
18069069	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20.00%	5
18069071	Prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	NT\$49/KGM	15
18069079	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20.00%	EIF
18069091	Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified or included; other food preparations of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a defatted basis	30.00%	5
18069092	Other food preparations of flour, meal, starch or malt extract, containing not less than 30% of rice, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	NT\$49/KGM	15
18069099	Other articles of heading 18.06	10.00%	5
19	Chapter 19 preparations of cereals, flour, starch or milk; pastrycooks' products		
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:		
19011000	Preparations for infant use, put up for retail sale	5.00%	EIF
190120	– Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
19012000	Mixed and doughs for the preparation of bakers' wares of heading 19.05	20.00%	5
190190	– Other:		
19019011	Malt extract	3.00%	EIF
19019012	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like)	10.00%	EIF
19019021	Prepared milk powder, milk food canned or packaged 5 lbs and under for retail	12.00%	5

HS 2012	Description	Base Rate	Staging Category
19019022	Other milk powder, prepared	12.00%	EIF
19019024	Cream, evaporated or sterilized	20.00%	5
19019025	Milk, prepared, containing added sugar or other sweetening matter	NT\$15.6/KGM	15
19019026	Milk, prepared, not containing added sugar or other sweetening matter	26.00%	5
19019027	Flavoured milk	NT\$15.6/KGM	15
19019029	Other milk, prepared	25.00%	5
19019030	Mixes and bases with a basis of milk , for making ice cream	5.00%	EIF
19019040	Starch thread	17.00%	5
19019091	Other preparations of heading 19.01 containing not less than 30% of rice	NT\$49/KGM	15
19019099	Other preparations of heading 19.01	30.00%	10
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:		
19021	– Uncooked pasta, not stuffed or otherwise prepared:		
190211	– – Containing eggs		
19021110	Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs	NT\$49/KGM	15
19021190	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	22.00%	10
190219	– – Other		
19021910	Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs	NT\$49/KGM	15
19021990	Other uncooked pasta, not stuffed or otherwise prepared, not containing eggs	21.00%	10
190220	– Stuffed pasta, whether or not cooked or otherwise prepared		
19022010	Other stuffed rice pasta, whether or not cooked or otherwise prepared	NT\$49/KGM	E
19022090	Other stuffed pasta, whether or not cooked or otherwise prepared	22.00%	10
190230	– Other pasta:		
19023010	Instant noodles	20.00%	10
19023020	Other rice pasta	NT\$49/KGM	15
19023090	Other pasta	24.00%	EIF
190240	– Couscous		
19024000	Couscous	22.00%	EIF
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		
19030010	Products prepared from manioc starch (tapioca) , in the form of flakes , grains , pearls , or in similar forms	7.00%	EIF
19030020	Products prepared from sago starch (sago) , in the form of flakes , grains , pearls , or in similar forms	14.00%	EIF
19030030	Other substitutes of heading 19.03	17.00%	10
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:		

HS 2012	Description	Base Rate	Staging Category
19041020	Prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice	NT\$49/KGM	15
19041090	Other prepared foods obtained by swelling or roasting of cereals or cereal products	20.00%	EIF
190420	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
19042011	Prepared foods obtained from unroasted cereal flakes, containing not less than 30% of rice	NT\$49/KGM	15
19042019	Other prepared foods obtained from unroasted cereal flakes	20.00%	EIF
19042021	Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, containing not less than 30% of rice	NT\$49/KGM	15
19042029	Other prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20.00%	EIF
190430	– Bulgur wheat		
19043000	Bulgur wheat	20.00%	EIF
190490	– Other:		
19049010	Cereals (other than corn (maize)) 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 , containing not less than 30% of rice	NT\$49/KGM	15
19049090	Cereals (other than corn (maize)) 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	20.00%	5
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	10.00%	5
190520	– Gingerbread and the like		
19052000	Gingerbread and the like	21.00%	10
19053	– Sweet biscuits; waffles and wafers:		
190531	– – Sweet biscuits		
19053100	Sweet biscuits	25.00%	10
190532	– – Waffles and wafers		
19053200	Waffles and wafers	17.50%	10
190540	– Rusks, toasted bread and similar toasted products		
19054000	Rusks, toasted bread and similar toasted products	20.00%	10
190590	– Other:		
19059010	Empty cachets of a kind suitable for pharmaceutical use	5.00%	EIF
19059020	Rice paper	17.50%	EIF
19059030	Bakers' ware for infant	5.00%	EIF
19059040	Biscuits solely for patients	5.50%	EIF
19059050	Rice cracker	20.00%	10
19059060	Ships' biscuits	13.50%	5
19059070	Doughnuts and pancakes or their mixture	10.00%	10
19059090	Other articles of heading 19.05	20.00%	10
20	Chapter 20 preparations of vegetables, fruit, nuts or other parts of plants		
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
200110	– Cucumbers and gherkins		

HS 2012	Description	Base Rate	Staging Category
20011000	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	20.00%	10
200190	– Other:		
20019011	Garlic bulb(whole, cut, sliced, broken, or in powder), prepared or preserved by vinegar or acetic acid	25.50%	10
20019012	Onions, prepared or preserved by vinegar or acetic acid	20.00%	10
20019019	Other vegetables, prepared or preserved by vinegar or acetic acid	20.00%	10
20019020	Fruits and nuts, prepared or preserved by vinegar or acetic acid	20.00%	10
20019090	Other edible parts of plants, prepared or preserved by vinegar or acetic acid	20.00%	10
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
200210	– Tomatoes, whole or in pieces		
20021000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	10.00%	10
200290	– Other:		
20029000	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid	10.00%	10
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
200310	– Mushrooms of the genus Agaricus		
20031000	Mushrooms of the genus Agaricus , prepared or preserved otherwise than by vinegar or acetic acid	25.00%	10
200390	– Other:		
20039010	Forest mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	25.00%	10
20039020	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	20.00%	10
20039090	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	25.00%	10
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:		
200410	– Potatoes		
20041011	Potato sticks per immediate packing of 1.5 kg or more, prepared or preserved otherwise than by vinegar or acetic acid, frozen	12.50%	10
20041019	Other potato chips and sticks, prepared or preserved otherwise than by vinegar or acetic acid, frozen	12.50%	10
20041090	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	18.00%	10
200490	– Other vegetables and mixtures of vegetables:		
20049010	Red beans (including Adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	NT\$22/KGM	E
20049020	Garlic bulb (whole, cut, sliced, broken or in powder), frozen, other than products of heading 20.06	38.20%	10
20049090	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	25.00%	10
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		
20051010	Homogenised vegetables , prepared or preserved otherwise than by vinegar or acetic acid , not frozen	20.00%	10

HS 2012	Description	Base Rate	Staging Category
20051020	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, for use as infant food, not frozen	5.00%	10
200520	– Potatoes		
20052010	Potato sticks prepared or preserved otherwise than by vinegar or acetic acid in a package of 1.5 kg or more, not frozen	12.50%	10
20052020	Potato chips and other potato sticks, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	15.00%	10
20052090	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	18.00%	10
200540	– Peas (<i>Pisum sativum</i>)		
20054000	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	25.00%	10
20055	– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
200551	– – Beans, shelled		
20055110	Red beans (including Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	NT\$22/KGM	E
20055190	Other beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	20.00%	10
200559	– – Other		
20055910	Red beans (including Adzuki bean, all varieties and red long bean), in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	NT\$22/KGM	15
20055990	Other beans, in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	30.00%	10
200560	– Asparagus		
20056000	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	10.00%	EIF
200570	– Olives		
20057000	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	15.00%	EIF
200580	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)		
20058010	Canned sweet corn	13.00%	10
20058090	Other sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	20.00%	10
20059	– Other vegetables and mixtures of vegetables:		
200591	– – Bamboo shoots		
20059100	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	25.00%	10
200599	– – Other:		
20059910	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	25.00%	10
20059920	Garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	38.20%	10

HS 2012	Description	Base Rate	Staging Category
20059931	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than product of heading 20.06, in a package of 18 kg or more	22.50%	10
20059932	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06, in a package less than 18 kg	30.00%	10
20059990	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	25.00%	10
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
20060011	Red beans (including Adzuki bean, all varieties and red long bean), of subheading 2004.90, preserved by sugar (drained, glacé or crystallised), frozen	NT\$22/KGM	15
20060012	Garlic bulb (whole, cut, sliced, broken or in powder), of subheading 2004.90, preserved by sugar (drained, glacé or crystallised), frozen	38.20%	10
20060019	Other vegetables and mixtures of vegetables, of subheading 2004.90, preserved by sugar (drained, glacé or crystallised), frozen	25.00%	10
20060022	Asparagus, preserved by sugar (drained, glacé or crystallised), not frozen	10.00%	EIF
20060023	Olives, preserved by sugar (drained, glacé or crystallised), not frozen	15.00%	EIF
20060024	Sweet corn (zea mays var. saccharata), preserved by sugar (drained, glacé or crystallised), not frozen	20.00%	10
20060025	Red beans (Phaseolus or Vigna angularis, including Adzuki bean, all varieties and red long bean), preserved by sugar (drained, glacé or crystallised), not frozen	NT\$22/KGM	E
20060026	Other beans, in shell, preserved by sugar (drained, glacé or crystallised), not frozen	30.00%	10
20060027	Other beans, shelled, preserved by sugar (drained, glacé or crystallised), not frozen	20.00%	10
20060028	Peas preserved by sugar (drained, glacé or crystallised), not frozen	25.00%	10
20060031	Garlic bulb (whole, cut, sliced, broken or in powder), preserved by sugar (drained, glacé or crystallised), not frozen	38.20%	10
20060032	Mixtures of vegetables, preserved by sugar (drained, glacé or crystallised), not frozen, in a package of 18 kg or more	22.50%	10
20060033	Mixtures of vegetables, preserved by sugar (drained, glacé or crystallised), not frozen in a package less than 18 kg	30.00%	10
20060039	Other vegetables, preserved by sugar (drained, glacé or crystallised), not frozen	25.00%	10
20060090	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	20.00%	10
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or		
200710	– Homogenised preparations		
20071000	Homogenised preparations	10.00%	10
20079	– Other:		
200791	– – Citrus fruit		
20079110	Orange jam and marmalade	20.00%	EIF
20079190	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	20.00%	10
200799	– – Other		

HS 2012	Description	Base Rate	Staging Category
20079910	Morinda citrifolia jam	20.00%	EIF
20079990	Other articles of heading No. 20.07	20.00%	10
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:		
20081	– Nuts, ground-nuts and other seeds, whether or not mixed together:		
200811	– – Ground-nuts		
20081111	Ground-nuts, roasted, in shell	NT\$42/KGM	15
20081112	Ground-nuts, roasted, shelled	NT\$64/KGM	E
20081120	Peanut butter	25.00%	10
20081191	Ground-nuts, in shell, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	NT\$42/KGM	15
20081192	Ground-nuts, shelled, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	NT\$64/KGM	E
200819	– – Other, including mixtures:		
20081910	Almond, otherwise prepared or preserved	7.50%	EIF
20081920	Pistachios, otherwise prepared or preserved	7.50%	EIF
20081930	Pecans, macadamia nuts, otherwise prepared or preserved	7.50%	EIF
20081941	Mixtures of nuts and seeds, with a ground-nut content by weight not exceeding 20%, otherwise prepared or preserved	34.00%	10
20081942	Mixtures of nuts and seeds, with a ground-nut content by weight exceeding 20%, otherwise prepared or preserved	NT\$64/KGM	E
20081943	Corn preparation for making pop-corn	15.00%	5
20081990	Other nuts and seeds, including mixtures, otherwise prepared or preserved	20.00%	EIF
200820	– Pineapples:		
20082000	Pineapples, otherwise prepared or preserved	15.00%	10
200830	– Citrus fruit:		
20083000	Citrus fruit, otherwise prepared or preserved	26.00%	10
200840	– Pears:		
20084000	Pears, otherwise prepared or preserved	20.00%	10
200850	– Apricots:		
20085000	Apricots, otherwise prepared or preserved	15.00%	10
200860	– Cherries:		
20086000	Cherries, otherwise prepared or preserved	10.00%	10
200870	– Peaches, including nectarines:		
20087000	Peaches, including nectarines, otherwise prepared or preserved	15.00%	10
200880	– Strawberries:		
20088000	Strawberries, otherwise prepared or preserved	30.00%	EIF
20089	– Other, including mixtures other than those of subheading 2008.19:		
200891	– – Palm hearts		
20089100	Palm hearts	10.00%	EIF
200893	– – Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, vaccinium vitis-idaea):		
20089300	Cranberries, otherwise prepared or preserved	20.00%	10
200897	– – Mixtures		
20089700	Mixtures, other than those of subheading 2008.19	20.00%	10
200899	– – Other:		
20089910	Litchis, otherwise prepared or preserved	10.00%	10
20089920	Longan, otherwise prepared or preserved	10.00%	10
20089930	Mangoes, otherwise prepared or preserved	25.00%	10
20089940	Avocados, otherwise prepared or preserved	15.00%	10

HS 2012	Description	Base Rate	Staging Category
20089950	Edible dried lavers , roasted or seasoned	25.00%	10
20089960	Preparations of soybeans	10.00%	EIF
20089991	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	20.00%	10
20089992	Fruit, and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, for use as infant food	5.00%	EIF
20089993	Fermented soy and rice mixtures (miso)	30.00%	EIF
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:		
20091	– Orange juice:		
200911	– – Frozen:		
20091110	Orange juice, unfermented and not containing added spirit, nature, frozen	30.00%	10
20091121	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	20.00%	10
20091122	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	20.00%	10
200912	– – Not frozen, of a Brix value not exceeding 20:		
20091210	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	30.00%	10
20091221	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	22.50%	10
20091222	Orange juice, unfermented and not containing added spirit, concentrated, not frozen, of a Brix value not exceeding 20, in a package less than 18 kg	30.00%	10
200919	– – Other:		
20091910	Other orange juice , unfermented and not containing added spirit , nature , not frozen	30.00%	10
20091921	Other orange juice , unfermented and not containing added spirit , concentrated , not frozen , in a package of 18 kg or more	22.50%	10
20091922	Other orange juice , unfermented and not containing added spirit , concentrated , not frozen , in a package less than 18 kg	30.00%	10
20092	– Grapefruit (including pomelo) juice:		
200921	– – Of a Brix value not exceeding 20:		
20092111	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	22.50%	EIF
20092112	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	30.00%	EIF
200929	– – Other:		
20092911	Other grapefruit juice , unfermented and not containing added spirit , in a package of 18 kg or more	22.50%	EIF
20092912	Other grapefruit juice , unfermented and not containing added spirit , in a package less than 18 kg	30.00%	EIF
20093	– Juice of any other single citrus fruit:		
200931	– – Of a Brix value not exceeding 20:		
20093111	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	20.00%	10
20093112	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	20.00%	10

HS 2012	Description	Base Rate	Staging Category
200939	-- Other:		
20093911	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more	20.00%	10
20093912	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg	20.00%	10
20094	-- Pineapple juice:		
200941	-- Of a Brix value not exceeding 20		
20094110	Pineapple juice, unfermented and not containing added spirit , nature, of a Brix value not exceeding 20	30.00%	10
20094121	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	20.00%	10
20094122	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	25.00%	10
200949	-- Other		
20094910	Other pineapple juice , unfermented and not containing added spirit , nature	30.00%	10
20094921	Other pineapple juice , unfermented and not containing added spirit , concentrated , in a package of 18 kg or more	20.00%	10
20094922	Other pineapple juice , unfermented and not containing added spirit , concentrated , in a package less than 18 kg	25.00%	10
200950	-- Tomato juice:		
20095010	Tomato juice, unfermented and not containing added spirit, nature	30.00%	10
20095020	Tomato juice, unfermented and not containing added spirit, concentrated	30.00%	10
20096	-- Grape juice (including grape must):		
200961	-- Of a Brix value not exceeding 30:		
20096110	Grape juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 30	25.00%	10
20096121	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package of 18 kg or more	20.00%	10
20096122	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package less than 18 kg	20.00%	10
200969	-- Other:		
20096910	Other grape juice , unfermented and not containing added spirit , nature	25.00%	10
20096921	Other grape juice , unfermented and not containing added spirit , concentrated , in a package of 18 kg or more	20.00%	10
20096922	Other grape juice , unfermented and not containing added spirit , concentrated , in a package less than 18 kg	20.00%	10
20097	-- Apple juice:		
200971	-- Of a Brix value not exceeding 20:		
20097110	Apple juice , unfermented and not containing added spirit , nature , of a Brix value not exceeding 20	30.00%	EIF
20097121	Apple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	20.00%	EIF
20097122	Apple juice , unfermented and not containing added spirit , concentrated , of a Brix value not exceeding 20 , in a package less than 18 kg	20.00%	10
200979	-- Other:		
20097910	Other apple juice ,unfermented and not containing added spirit , nature	30.00%	EIF
20097921	Other apple juice , unfermented and not containing added spirit , concentrated , in a package of 18 kg or more	20.00%	EIF

HS 2012	Description	Base Rate	Staging Category
20097922	Other apple juice , unfermented and not containing added spirit , concentrated , in a package less than 18 kg	20.00%	10
20098	– Juice of any other single fruit or vegetable:		
200981	– – Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:		
20098100	Cranberry juice	25.00%	10
200989	– – Other:		
20098910	Mango juice	35.00%	10
20098920	Coconut juice	25.00%	EIF
20098930	<i>Morinda citrifolia</i> juice	25.00%	EIF
20098940	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infant food	5.00%	EIF
20098990	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	25.00%	10
200990	– Mixtures of juices:		
20099020	Mixtures of juices for use as infant food	5.00%	EIF
20099030	Mixture of juices of <i>morinda citrifolia</i>	25.00%	EIF
20099090	Other mixtures of juices	25.00%	EIF
21	Chapter 21 miscellaneous edible preparations		
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:		
21011	– 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		
21011100	Extracts, essences and concentrates	2.00%	EIF
210112	– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
21011200	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	2.00%	EIF
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:		
21012000	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	27.50%	EIF
210130	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
21013000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	26.00%	10
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		
21021000	Active yeasts	7.50%	EIF
210220	– Inactive yeasts; other single-cell micro-organisms, dead:		
21022000	Inactive yeasts; other single-cell micro-organisms, dead	5.50%	EIF
210230	– Prepared baking powders		
21023000	Prepared baking powders	10.00%	EIF
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
210310	– Soya sauce		
21031010	Soya sauce for baking eels	Free	EIF
21031090	Other soya sauce	15.00%	EIF
210320	– Tomato ketchup and other tomato sauces		

HS 2012	Description	Base Rate	Staging Category
21032000	Tomato ketchup and other tomato sauces	12.50%	5
210330	– Mustard flour and meal and prepared mustard:		
21033000	Mustard flour and meal and prepared mustard	NT\$9/KGM or 15% whichever is higher	EIF
210390	– Other		
21039010	Mayonnaise, salad dressing	12.50%	10
21039020	Curry sauce	15.00%	EIF
21039040	Sweet osmanthus, paste	11.50%	EIF
21039090	Other articles of heading 21.03	12.00%	5
2104	Soups and broths and preparations therefor; homogenised composite food preparations:		
210410	– Soups and broths and preparations therefor:		
21041011	Meat soups and broths and preparations therefor, liquid	10.00%	EIF
21041019	Other soups and broths and preparations therefor, liquid	10.00%	EIF
21041021	Meat soups and broths and preparations therefor, solid or powder	10.00%	EIF
21041029	Other soups and broths and preparations therefor, solid or powder	15.00%	EIF
210420	– Homogenised composite food preparations		
21042010	Homogenised composite food preparations, used as infant food or for dietetic purposes	5.00%	EIF
21042090	Other homogenised composite food preparations	17.00%	10
2105	Ice cream and other edible ice, whether or not containing cocoa:		
210500	Ice cream and other edible ice, whether or not containing cocoa:		
21050010	Ice cream, whether or not containing cocoa	10.00%	EIF
21050090	Other edible ice, whether or not containing cocoa	16.50%	EIF
2106	Food preparations not elsewhere specified or included:		
210610	– Protein concentrates and textured protein substances:		
21061010	Protein concentrates and textured protein substances (containing less than 50% of protein)	5.00%	EIF
21061020	Protein concentrates and textured protein substances (containing 50% or more of protein)	5.00%	EIF
210690	– Other:		
21069010	Syrups, coloured or flavoured	20.00%	5
21069020	Synthetic sweetening agent and special dietary foods solely for patients	10.00%	EIF
21069030	A nourishing food prepared with high protein (containing 50% or more of protein)	5.00%	EIF
21069040	Infant food	5.00%	EIF
21069051	Non-alcoholic compound preparations for making foodstuff	10.00%	EIF
21069052	Compound preparations for making beverages, with an alcoholic strength by volume of 0.5% vol or lower (other than those based on odoriferous substances)	1.00%	EIF
21069053	Preparations of mixtures of odoriferous substances, for making foodstuff.	1.00%	EIF
21069054	Compound alcoholic preparations of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol (other than those based on odoriferous substances)	20.00%	EIF
21069055	Morinda citrifolia tea	30.00%	EIF
21069060	Mixes and bases for making ice cream, without a basis of milk or cocoa	5.00%	EIF
21069070	Concentrated fruit juice for drinking maker use, not including falling within heading 20.09	25.00%	EIF
21069080	Bee pollen	35.00%	10
21069091	Coffee creamer; preparations of soybeans and protein thereof	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
21069093	Coconut milk powder	20.00%	EIF
21069095	Protein hydrolysates	25.00%	EIF
21069096	Confectionery, gums and the like, containing synthetic sweetening agents instead of sugar	30.00%	10
21069098	Other food preparation containing not less than 30% of rice	NT\$49/KGM	15
21069099	Other food preparations, n.e.s.	30.00%	10
22	Chapter 22 beverages, spirits and vinegar		
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, not containing added sugar or other sweetening matter nor flavoured	5.00%	EIF
22011020	Aerated waters, not containing added sugar or other sweetening matter nor flavoured	5.00%	EIF
220190	– Other:		
22019010	Snow and ice	Free	EIF
22019090	Other waters, not containing added sugar or other sweetening matter nor flavoured	Free	EIF
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:		
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	10.00%	EIF
220290	– Other:		
22029011	Orange juice drink, unfermented	20.00%	10
22029012	Grapefruit juice drink, unfermented	20.00%	5
22029013	Pineapple juice drink, unfermented	20.00%	5
22029014	Tomato juice drink, unfermented	20.00%	10
22029015	Grape juice drink, unfermented	20.00%	10
22029016	Apple juice drink, unfermented	20.00%	10
22029019	Other fruit juice drink, unfermented	20.00%	10
22029021	Orange juice drink, unfermented, soft	20.00%	10
22029022	Grapefruit juice drink, unfermented, soft	20.00%	10
22029023	Pineapple juice drink, unfermented, soft	20.00%	10
22029024	Tomato juice drink, unfermented, soft	20.00%	10
22029025	Grape juice drink, unfermented, soft	20.00%	10
22029026	Apple juice drink, unfermented, soft	20.00%	10
22029029	Other fruit juice drink, unfermented, soft	20.00%	10
22029030	Vegetable juice and soft drink, unfermented	20.00%	10
22029090	Other water, sweetened or flavoured with fruit juices essences or extracts, non-alcoholic	10.00%	10
2203	Beer made from malt:		
220300	Beer made from malt:		
22030000	Beer made from malt	Free	EIF
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:		
220410	– Sparkling wine:		
22041010	Champagne	20.00%	EIF
22041090	Other sparkling wine	20.00%	EIF
22042	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
220421	– – In containers holding 2 litres or less:		

HS 2012	Description	Base Rate	Staging Category
22042100	Other wine of fresh grapes, in containers holding 2 liter or less	10.00%	10
220429	– – Other:		
22042900	Other wine of fresh grapes, in containers over 2 liter	10.00%	10
220430	– Other grape must		
22043000	Other grape must	20.00%	5
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:		
220510	– In containers holding 2 litres or less:		
22051000	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 liter or less	20.00%	10
220590	– Other:		
22059000	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers over 2 liter	20.00%	10
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:		
220600	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:		
22060010	Fermented cereal beverages	40.00%	10
22060020	Fermented fruit beverages	20.00%	10
22060030	Mead	20.00%	10
22060090	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	20.00%	10
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:		
22071010	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% or higher, used for manufacture of chemical products through chemical synthetic reaction	3.00%	EIF
22071090	Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% or higher	20.00%	5
220720	– Ethyl alcohol and other spirits, denatured, of any strength:		
22072010	Industrial ethyl alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction	3.00%	EIF
22072090	Other ethyl alcohol and spirits, denatured, of any strength	20.00%	EIF
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:		
22082010	Grape brandy	Free	EIF
22082090	Other spirits obtained by distilling grape wine or grape marc	Free	EIF
220830	– Whiskies:		
22083000	Whiskies	Free	EIF
220840	– Rum and other spirits obtained by distilling fermented sugar cane products:		
22084000	Rum and other spirits obtained by distilling fermented sugar-cane products	Free	EIF
220850	– Gin and Geneva:		
22085000	Gin and geneva	Free	EIF
220860	– Vodka		

HS 2012	Description	Base Rate	Staging Category
22086000	Vodka	Free	EIF
220870	– Liqueurs and cordials:		
22087000	Liqueurs and cordials	Free	EIF
220890	– Other:		
22089010	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	40.00%	EIF
22089020	Fruit brandy	Free	EIF
22089040	Tequila, Mezcal	Free	EIF
22089050	Ouzo	Free	EIF
22089060	Korn	Free	EIF
22089070	Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less	Free	EIF
22089080	Morinda citrifolia alcoholic beverages	40.00%	EIF
22089090	Other spirits, liqueurs and other spirituous beverages	40.00%	10
2209	Vinegar and substitutes for vinegar obtained from acetic acid		
220900	Vinegar and substitutes for vinegar obtained from acetic acid		
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	20.00%	10
23	Chapter 23 residues and waste from the food industries; prepared animal fodder		
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		
23011000	Flours, meals and pellets, of meat or meat offal; greaves	Free	EIF
230120	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
23012010	Fish meal	Free	EIF
23012090	Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	EIF
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)		
23021000	Bran, sharps and residues of maize (corn)	Free	EIF
230230	– Of wheat		
23023000	Bran, sharps and residues of wheat	0.50%	EIF
230240	– Of other cereals		
23024010	Bran, sharps and residues of rice	2.50%	EIF
23024090	Bran, sharps and residues of other cereals	2.50%	EIF
230250	– Of leguminous plants		
23025010	Bran, sharps of leguminous plants	Free	EIF
23025020	Residues of leguminous plants	Free	EIF
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	2.00%	EIF
230320	– Beet-pulp, bagasse and other waste of sugar manufacture		
23032010	Bagasse	Free	EIF
23032020	Beet-pulp	Free	EIF
23032030	Other waste of sugar manufacture	Free	EIF
230330	– Brewing or distilling dregs and waste		
23033000	Brewing or distilling dregs and waste	Free	EIF

HS 2012	Description	Base Rate	Staging Category
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		
230400	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		
23040010	Soybean cake	Free	EIF
23040090	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	EIF
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		
230500	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
23050010	Ground-nut cake, with or without shells	Free	EIF
23050090	Other oil-cake and solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Free	EIF
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		
23061000	Oil-cake and solid residues of cotton seeds	Free	EIF
230620	– Of linseed		
23062000	Oil-cake and solid residues of linseed	Free	EIF
230630	– Of sunflower seeds		
23063000	Oil-cake and solid residues of sunflower seeds	Free	EIF
23064	– Of rape or colza seeds:		
230641	– – Of low erucic acid rape or colza seeds		
23064100	Oil-cake and solid residues of low erucic acid rape or colza seeds	Free	EIF
230649	– – Other		
23064900	Other oil-cake and solid residues of rape or colza seeds	Free	EIF
230650	– Of coconut or copra		
23065000	Oil-cake and solid residues of coconut or copra	Free	EIF
230660	– Of palm nuts or kernels		
23066000	Oil-cake and solid residues of palm nuts or kernels	Free	EIF
230690	– Other		
23069010	Tea seed cake	Free	EIF
23069090	Other oil-cake and other solid residues	Free	EIF
2307	Wine lees; argol		
230700	Wine lees; argol		
23070010	Wine lees	3.00%	EIF
23070020	Argol	14.00%	EIF
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		
230800	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 byproducts , whether or not in the form of pellets , of a kind used in animal feeding , not elsewhere specified or included	Free	EIF
2309	Preparations of a kind used in animal feeding:		

HS 2012	Description	Base Rate	Staging Category
230910	– Dog or cat food, put up for retail sale:		
23091000	Dog or cat food, put up for retail sale	2.00%	EIF
230990	– Other:		
23099010	Fish soluble	Free	EIF
23099021	Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , not exceeding 1.5%	Free	EIF
23099022	Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , exceeding 1.5% , not containing added sugar or other sweetening matter	Free	EIF
23099023	Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , exceeding 1.5% , containing added sugar or other sweetening matter	Free	EIF
23099030	Whey powder and modified whey powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal)	Free	EIF
23099090	Other preparation for animal feeding	Free	EIF
24	Chapter 24 tobacco and manufactured tobacco substitutes		
2401	Unmanufactured tobacco; tobacco refuse:		
240110	– Tobacco, not stemmed/stripped:		
24011010	Flue-cured (Virginia) tobacco, not stemmed/stripped	13.00%	EIF
24011090	Other tobacco, not stemmed/stripped	13.00%	EIF
240120	– Tobacco, partly or wholly stemmed/stripped:		
24012010	Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	13.00%	EIF
24012090	Other tobacco, partly or wholly stemmed/stripped	13.00%	EIF
240130	– Tobacco refuse:		
24013000	Tobacco refuse	13.00%	EIF
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco		
240210	-- – Cigars, cheroots and cigarillos, containing tobacco		
24021000	Cigars, cheroots and cigarillos, containing tobacco	20.00%	P
240220	– Cigarettes containing tobacco:		
24022000	Cigarettes containing tobacco	27.00%	P
240290	– Other:		
24029010	Cigars cheroots and cigarillos, containing tobacco substitutes	20.00%	P
24029020	Cigarettes containing tobacco substitutes	27.00%	P
2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:		
24031	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
240311	– – Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	15.00%	P
240319	– – Other:		
24031900	Other smoking tobacco	15.00%	P
24039	– Other:		
240391	– – “Homogenised” or “reconstituted” tobacco:		
24039100	Homogenised or reconstituted tobacco	15.00%	EIF
240399	– – Other:		

HS 2012	Description	Base Rate	Staging Category
24039910	Tobacco extracts and essences	15.00%	EIF
24039990	Other manufactured tobacco and manufactured tobacco substitutes	15.00%	EIF
25	CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
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	Crude salt, solely for industrial use	Free	EIF
25010020	Pure sodium chloride (noniodized purity 99.5% or more)	1.00%	EIF
25010090	Other salt, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	1.00%	EIF
2502	Unroasted iron pyrites		
250200	Unroasted iron pyrites		
25020000	Iron pyrites, unroasted	Free	EIF
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		
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	EIF
2504	Natural graphite:		
250410	– In powder or in flakes		
25041000	Natural graphite, in powder or in flakes	Free	EIF
250490	– Other		
25049000	Other natural graphite	Free	EIF
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
250510	– Silica sands and quartz sands		
25051000	Silica sands and quartz sands	Free	EIF
250590	– Other		
25059000	Other natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	Free	EIF
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		
25061000	Quartz	Free	EIF
250620	– Quartzite		
25062000	Quartzite	Free	EIF
2507	Kaolin and other kaolinic clays, whether or not calcined		
250700	Kaolin and other kaolinic clays, whether or not calcined		
25070010	Kaolin, whether or not calcined	Free	EIF
25070020	Other kaolinic clays, whether or not calcined	Free	EIF
2508	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
250810	– Bentonite		
25081000	Bentonite (artificial as activated agents are classified in 3802)	Free	EIF
250830	– Fire-clay		
25083000	Fire-clay	Free	EIF
250840	– Other clays		
25084000	Other clays	Free	EIF

HS 2012	Description	Base Rate	Staging Category
250850	– Andalusite, kyanite and sillimanite		
25085000	Andalusite, kyanite and sillimanite	Free	EIF
250860	– Mullite		
25086000	Mullite	Free	EIF
250870	– Chamotte or dinas earths		
25087000	Chamotte or dinas earths	Free	EIF
2509	Chalk		
250900	Chalk		
25090000	Chalk	Free	EIF
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
251010	– Unground		
25101000	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (precious stones are classified in Chapter 71), unground	Free	EIF
251020	– Ground		
25102000	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, ground	Free	EIF
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)		
25111000	Natural barium sulphate (Barytes)	Free	EIF
251120	– Natural barium carbonate (witherite)		
25112000	Natural barium carbonate (Witherite)	Free	EIF
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	Diatomite, calcined, of an apparent specific gravity of 1 or less	Free	EIF
25120091	Crude earth	Free	EIF
25120099	Other similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	EIF
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
251310	– Pumice stone		
25131000	Pumice stone	Free	EIF
251320	– Emery, natural corundum, natural garnet and other natural abrasives		
25132010	Emery, crude or in irregular pieces	Free	EIF
25132020	Natural corundum, crude or in irregular pieces	Free	EIF
25132030	Garnets (precious stones are classified in Chapter 71), crude or in irregular pieces	Free	EIF
25132091	Other natural abrasives, crude or in irregular pieces	Free	EIF
25132092	Other emery	Free	EIF
25132093	Other natural corundum, natural garnet and other natural abrasives	Free	EIF
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		

HS 2012	Description	Base Rate	Staging Category
25140011	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m, and 0.5 m or more, respectively.	Free	EIF
25140019	Other Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	7.50%	EIF
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:		
25151	– Marble and travertine:		
251511	– – Crude or roughly trimmed		
25151110	Marble (apparent specific gravity of 2.5 or more), crude or roughly trimmed.	Free	EIF
25151120	Travertine (apparent specific gravity of 2.5 or more), crude or roughly trimmed.	Free	EIF
251512	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
25151211	Marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25151219	Other marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape.	5.00%	EIF
25151221	Travertine dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25151229	Other travertine dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.50%	EIF
251520	– Ecaussine and other calcareous monumental or building stone; alabaster		
25152010	Ecaussine and other calcareous monumental or building stone; alabaster, crude or trimmed	Free	EIF
25152021	Ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25152029	Other ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	7.50%	EIF
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:		
25161	– Granite:		
251611	– – Crude or roughly trimmed		
25161100	Granite, crude or roughly trimmed	Free	EIF
251612	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		

HS 2012	Description	Base Rate	Staging Category
25161210	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25161290	Other granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	6.00%	EIF
251620	– Sandstone		
25162010	Sandstone, crude or roughly trimmed	Free	EIF
25162021	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25162029	Other sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	7.50%	EIF
251690	– Other monumental or building stone		
25169010	Other monumental or building stone, crude or roughly trimmed	Free	EIF
25169021	Other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	EIF
25169029	Other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.50%	EIF
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	Flints (including flint pebbles), whether or not heat-treated	1.00%	EIF
25171090	Other pebbles, gravels, 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	1.00%	EIF
251720	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10		
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	1.00%	EIF
251730	– Tarred macadam		
25173000	Tarred macadam	1.00%	EIF
25174	– Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
251741	– – Of marble		
25174100	Granules, chippings and powder, of marble, whether or not heat-treated	1.00%	EIF
251749	– – Other		
25174900	Other granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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	Free	EIF
251820	– Calcined or sintered dolomite		
25182000	Calcined or sintered dolomite	Free	EIF
251830	– Dolomite ramming mix		
25183000	Dolomite ramming mix	1.00%	EIF
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)	Free	EIF
251990	– Other		
25199000	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	Free	EIF
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	Gypsum, whether or not coloured	Free	EIF
25201020	Anhydrite, whether or not coloured	Free	EIF
252020	– Plasters		
25202000	Plasters	Free	EIF
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		
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	EIF
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25:		
252210	– Quicklime		
25221000	Quicklime	Free	EIF
252220	– Slaked lime		
25222000	Slaked lime	Free	EIF
252230	– Hydraulic lime		
25223000	Hydraulic lime	Free	EIF
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		
25231010	Clinker, cement, white	2.50%	EIF
25231090	Other cement clinkers	Free	EIF
25232	– Portland cement:		
252321	– – White cement, whether or not artificially coloured		
25232100	White cement, whether or not artificially coloured	5.00%	EIF
252329	– – Other		
25232910	Portland cement, white or coloured	5.00%	EIF
25232990	Other portland cement	Free	EIF
252330	– Aluminous cement		
25233000	Aluminous cement	Free	EIF
252390	– Other hydraulic cements		
25239010	Hydraulic cements, white or coloured	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
25239090	Other hydraulic cements	Free	EIF
2524	Asbestos:		
252410	– Crocidolite		
25241000	Of crocidolite	2.50%	EIF
252490	– Other		
25249000	Other asbestos	2.50%	EIF
2525	Mica, including splittings; mica waste:		
252510	– Crude mica and mica rifted into sheets or splittings		
25251000	Crude mica and mica rifted into sheets or splittings	Free	EIF
252520	– Mica powder		
25252000	Mica powder	Free	EIF
252530	– Mica waste		
25253000	Mica waste	Free	EIF
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		
25261000	Natural steatite and talc, not crushed, not powdered	Free	EIF
252620	– Crushed or powdered		
25262000	Natural steatite and talc, crushed or powdered	Free	EIF
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		
252800	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		
25280000	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	Free	EIF
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar:		
252910	– Feldspar		
25291000	Felspar	Free	EIF
25292	– Fluorspar:		
252921	– – Containing by weight 97 % or less of calcium fluoride		
25292100	Fluorspar, containing by weight 97% or less of calcium fluoride	Free	EIF
252922	– – Containing by weight more than 97 % of calcium fluoride		
25292200	Fluorspar, containing by weight more than 97% of calcium fluoride	Free	EIF
252930	– Leucite; nepheline and nepheline syenite		
25293000	Leucite; nepheline and nepheline syenite	Free	EIF
2530	Mineral substances not elsewhere specified or included:		
253010	– Vermiculite, perlite and chlorites, unexpanded		
25301010	Vermiculite (exfoliated vermiculite is classified in heading 68.06), unexpanded	Free	EIF
25301020	Perlite and chlorites, unexpanded	Free	EIF
253020	– Kieserite, epsomite (natural magnesium sulphates)		
25302000	Kieserite, epsomite (natural magnesium sulphates)	1.00%	EIF
253090	– Other		
25309010	Meerschaum or sepiolites (including agglomerated)	2.50%	EIF
25309020	Natural arsenic sulphides (hartall orpiment and realgar) and amber (including agglomerated), crushed, for medicinal use	2.50%	EIF
25309030	Jet	2.50%	EIF
25309040	Micronised zircon flour	Free	EIF

HS 2012	Description	Base Rate	Staging Category
25309050	Amber, crushed (not for medicinal use)	2.50%	EIF
25309060	Earth colours	2.50%	EIF
25309071	Natural cryolite	Free	EIF
25309072	Natural chiolite.	Free	EIF
25309080	Natural micaceous iron oxides	2.50%	EIF
25309091	Medicinal substances, mineral, crude	2.50%	EIF
25309099	Other mineral substances, n.e.s.	1.00%	EIF
26	Chapter 26 ores, slag and ash		
2601	Iron ores and concentrates, including roasted iron pyrites:		
26011	– Iron ores and concentrates, other than roasted iron pyrites:		
260111	– – Non-agglomerated		
26011100	Iron ores and concentrates, other than roasted iron pyrites, non-agglomerated	Free	EIF
260112	– – Agglomerated		
26011200	Iron ores and concentrates, other than roasted iron pyrites, agglomerated	Free	EIF
260120	– Roasted iron pyrites		
26012000	Roasted iron pyrites	Free	EIF
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		
26020000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	Free	EIF
2603	Copper ores and concentrates		
260300	Copper ores and concentrates		
26030000	Copper ores and concentrates	Free	EIF
2604	Nickel ores and concentrates		
260400	Nickel ores and concentrates		
26040000	Nickel ores and concentrates	Free	EIF
2605	Cobalt ores and concentrates		
260500	Cobalt ores and concentrates		
26050000	Cobalt ores and concentrates	Free	EIF
2606	Aluminium ores and concentrates		
260600	Aluminium ores and concentrates		
26060010	Gibbsite	Free	EIF
26060020	Bochmite	Free	EIF
26060030	Diaspore, natural	Free	EIF
26060090	Other aluminium ores and concentrates	Free	EIF
2607	Lead ores and concentrates		
260700	Lead ores and concentrates		
26070000	Lead ores and concentrates	Free	EIF
2608	Zinc ores and concentrates		
260800	Zinc ores and concentrates		
26080000	Zinc ores and concentrates	Free	EIF
2609	Tin ores and concentrates		
260900	Tin ores and concentrates		
26090000	Tin ores and concentrates	Free	EIF
2610	Chromium ores and concentrates		
261000	Chromium ores and concentrates		
26100000	Chromium ores and concentrates	Free	EIF
2611	Tungsten ores and concentrates		
261100	Tungsten ores and concentrates		
26110000	Tungsten ores and concentrates	Free	EIF
2612	Uranium or thorium ores and concentrates:		

HS 2012	Description	Base Rate	Staging Category
261210	– Uranium ores and concentrates		
26121000	Uranium ores and concentrates	Free	EIF
261220	– Thorium ores and concentrates		
26122000	Thorium ores and concentrates	Free	EIF
2613	Molybdenum ores and concentrates:		
261310	– Roasted		
26131000	Molybdenum ores and concentrates, roasted	Free	EIF
261390	– Other		
26139000	Molybdenum ores and concentrates, not roasted	Free	EIF
2614	Titanium ores and concentrates		
261400	Titanium ores and concentrates		
26140000	Titanium ores and concentrates	Free	EIF
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:		
261510	– Zirconium ores and concentrates		
26151000	Zirconium ores and concentrates	Free	EIF
261590	– Other		
26159000	Niobium, tantalum or vanadium ores and concentrates	Free	EIF
2616	Precious metal ores and concentrates:		
261610	– Silver ores and concentrates		
26161000	Silver ores and concentrates	Free	EIF
261690	– Other		
26169010	Platinum ores and concentrates	Free	EIF
26169020	Gold ores and concentrates	Free	EIF
26169090	Other precious metal ores and concentrates	Free	EIF
2617	Other ores and concentrates:		
261710	– Antimony ores and concentrates		
26171000	Antimony ores and concentrates	Free	EIF
261790	– Other		
26179011	Cinnabar blende, cinnabarite blende	Free	EIF
26179019	Other mercury ores and concentrates	Free	EIF
26179090	Ores and concentrates, n.e.s.	Free	EIF
2618	Granulated slag (slag sand) from the manufacture of iron or steel		
261800	Granulated slag (slag sand) from the manufacture of iron or steel		
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	Free	EIF
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		
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Free	EIF
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:		
26201	— Containing mainly zinc:		
262011	– – Hard zinc spelter		
26201100	Hard zinc spelter	Free	EIF
262019	– – Other		
26201900	Other slag, ash and residues, containing zinc or zinc compounds, (hard zinc spelter is classified in 2620.11)	Free	EIF
26202	– Containing mainly lead:		
262021	– – Leaded gasoline sludges and leaded anti-knock compound sludges		
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	EIF
262029	– – Other		

HS 2012	Description	Base Rate	Staging Category
26202900	Slag, ash and residues, containing lead or lead compounds	Free	EIF
262030	– Containing mainly copper		
26203000	Slag, ash and residues, containing copper or copper compounds	Free	EIF
262040	– Containing mainly aluminium		
26204000	Slag, ash and residues, containing aluminium or aluminium compounds	Free	EIF
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	Free	EIF
26209	– Other:		
262091	– – Containing antimony, beryllium, cadmium, chromium or their mixtures		
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	EIF
262099	– – Other		
26209990	Other slag, ash and residues, containing arsenic, metals or metal compounds (other than from the manufacture of iron or steel)	Free	EIF
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	Free	EIF
262190	– Other		
26219010	Ash of bone	Free	EIF
26219090	Other slag and ash, including seaweed ash (kelp)	Free	EIF
27	Chapter 27 mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
27011	– Coal, whether or not pulverised, but not agglomerated:		
270111	– – Anthracite		
27011100	Anthracite	Free	EIF
270112	– – Bituminous coal		
27011200	Bituminous coal	Free	EIF
270119	– – Other coal		
27011900	Other coal	Free	EIF
270120	– Briquettes, ovoids and similar solid fuels manufactured from coal		
27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	EIF
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	Free	EIF
270220	– Agglomerated lignite		
27022000	Agglomerated lignite	Free	EIF
2703	Peat (including peat litter), whether or not agglomerated		
270300	Peat (including peat litter), whether or not agglomerated		
27030000	Peat (including peat litter), whether or not agglomerated	Free	EIF
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	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated	Free	EIF
27040020	Retort carbon	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		
270500	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	7.50%	EIF
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		
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	2.50%	EIF
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	– Benzole (benzene)		
27071000	Benzole (Benzene)	Free	EIF
270720	– Toluol (toluene)		
27072000	Toluole (Toluene)	Free	EIF
270730	– Xylol (xylenes)		
27073000	Xylole (Xylene)	Free	EIF
270740	– Naphthalene		
27074000	Naphthalene	Free	EIF
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 degrees c by the astm D 86 method	2.50%	EIF
27079	– Other:		
270791	– – Creosote oils		
27079100	Creosote oils	1.00%	EIF
270799	– – Other		
27079911	Phenol	1.00%	EIF
27079919	Other phenols	2.50%	EIF
27079920	Methyl naphthalene	2.50%	EIF
27079990	Other 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	2.50%	EIF
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
270810	– Pitch		
27081000	Pitch	1.00%	EIF
270820	– Pitch coke		
27082000	Pitch coke	1.00%	EIF
2709	Petroleum oils and oils obtained from bituminous minerals, crude		
270900	Petroleum oils and oils obtained from bituminous minerals, crude		
27090010	For refining purposes with specific gravity over 0.83 at 20 degree c, more than 3% light fraction on distillation up to 150 degree c, and viscosity over 2 degree engler at 20 degree c	Free	EIF

HS 2012	Description	Base Rate	Staging Category
27090090	Other petroleum oils and oils obtained from bituminous minerals, crude	Free	EIF
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:		
27101	– 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 those containing biodiesel and other than waste oils:		
271012	– – Light oils and preparations:		
27101210	Gasoline	Free	EIF
27101220	Naphtha	Free	EIF
27101230	Spirit type (gasoline type) jet fuel	Free	EIF
27101290	Other light oils and preparations	3.50%	EIF
271019	– – Other:		
27101911	Kerosene type jet fuel	Free	EIF
27101919	Other fuel of a kind used for gas turbines or jet engines	2.50%	EIF
27101920	Kerosene	Free	EIF
27101931	Diesel fuel, at 15 degrees C, over 0.85 but not over 0.90 specific gravity	Free	EIF
27101939	Other Diesel fuel	Free	EIF
27101941	Fuel oil, at 15 degrees C, over 0.93 specific gravity	5.00%	EIF
27101949	Other fuel oil	Free	EIF
27101951	Lubricating oil, containing 70% or more by weight of petroleum products	3.50%	EIF
27101952	Grease, lubricating (containing mineral oil not less than 70%)	3.50%	EIF
27101961	Residual fuel oils	2.50%	EIF
27101962	Oil, of electric transformer	5.00%	5
27101963	Oil, of electric condenser	5.00%	5
27101964	Naphtha, mineral	Free	EIF
27101965	Paraffin oil (liquid paraffin)	3.50%	EIF
27101966	Mixed alkylenes with a very low degree of polymerization	Free	EIF
27101967	Partly refined petroleum, including topped crudes	Free	EIF
27101968	Hot quenching oil	5.00%	5
27101990	Other articles of heading 27.10	3.50%	EIF
271020	– 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, containing biodiesel, other than waste oils:		
27102010	Light oils and preparations, containing biodiesel	3.50%	EIF
27102021	Kerosene type jet fuel, containing biodiesel	Free	EIF
27102029	Other fuel of a kind used for gas turbines or jet engines, containing biodiesel	2.50%	EIF
27102030	Diesel fuel, containing biodiesel	Free	EIF
27102040	Fuel oil, containing biodiesel	Free	EIF
27102090	Other articles of heading 27.10, containing biodiesel	3.50%	EIF
27109	– Waste oils:		
271091	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		

HS 2012	Description	Base Rate	Staging Category
27109110	Oil, for electric transformer, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	EIF
27109120	Oil, for electric condenser, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	EIF
27109190	Other oil containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3.50%	EIF
271099	-- Other		
27109900	Other waste oils	3.50%	EIF
2711	Petroleum gases and other gaseous hydrocarbons:		
27111	-- Liquefied:		
271111	-- -- Natural gas		
27111100	Liquefied natural gas	Free	EIF
271112	-- -- Propane		
27111200	Liquefied propane	Free	EIF
271113	-- -- Butanes		
27111300	Liquefied butane	Free	EIF
271114	-- -- Ethylene, propylene, butylene and butadiene:		
27111400	Ethylene, propylene, butylene and butadiene	Free	EIF
271119	-- -- Other		
27111910	Petroleum gases in the liquefied state (mixed liquefied propane and butane)	Free	EIF
27111990	Other liquefied gases hydrocarbons	5.00%	EIF
27112	-- In gaseous state:		
271121	-- -- Natural gas		
27112100	Natural gas	Free	EIF
271129	-- -- Other		
27112910	Petroleum gases (refinery gases), in the gaseous state	5.00%	EIF
27112990	Other gaseous hydrocarbons, in the gaseous state	5.00%	EIF
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		
27121000	Petroleum jelly	3.40%	EIF
271220	-- Paraffin wax containing by weight less than 0.75 % of oil		
27122000	Paraffin wax containing by weight less than 0.75% of oil	5.00%	EIF
271290	-- Other		
27129010	Wax, paraffin	5.00%	EIF
27129090	Other articles of heading 27.12	3.50%	EIF
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
27131	-- Petroleum coke:		
271311	-- -- Not calcined		
27131100	Petroleum coke, not calcined	1.00%	EIF
271312	-- -- Calcined		
27131200	Petroleum coke, calcined	1.00%	EIF
271320	-- Petroleum bitumen		
27132000	Petroleum bitumen	1.00%	EIF
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	1.00%	EIF
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	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
271490	– Other		
27149000	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	1.00%	EIF
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	Mixtures of asphalt, natural	1.00%	EIF
27150020	Tar, mixtures of bituminous materials	1.00%	EIF
27150090	Other articles of heading 27.15	2.50%	EIF
2716	Electrical energy (optional heading)		
271600	Electrical energy (optional heading)		
27160000	Electric energy	Free	EIF
28	CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
2801	Fluorine, chlorine, bromine and iodine:		
280110	– Chlorine		
28011000	Chlorine	Free	EIF
280120	– Iodine		
28012000	Iodine	Free	EIF
280130	– Fluorine; bromine		
28013010	Fluorine	Free	EIF
28013020	Bromine	Free	EIF
2802	Sulphur, sublimed or precipitated; colloidal sulphur		
280200	Sulphur, sublimed or precipitated; colloidal sulphur		
28020000	Sulphur, sublimed or precipitated, colloidal sulphur	Free	EIF
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 black	2.50%	EIF
28030090	Other carbon	3.50%	EIF
2804	Hydrogen, rare gases and other non-metals:		
280410	– Hydrogen		
28041000	Hydrogen	Free	EIF
28042	– Rare gases:		
280421	– – Argon		
28042100	Argon	Free	EIF
280429	– – Other		
28042900	Other rare gases	Free	EIF
280430	– Nitrogen		
28043000	Nitrogen	Free	EIF
280440	– Oxygen		
28044010	Ozone	Free	EIF
28044090	Other oxygen	Free	EIF
280450	– Boron; tellurium		
28045010	Boron	Free	EIF
28045020	Tellurium	Free	EIF
28046	– Silicon:		
280461	– – Containing by weight not less than 99.99% of silicon		
28046110	Poly-crystal of silicon	Free	EIF

HS 2012	Description	Base Rate	Staging Category
28046120	Bar of crystal silicon	Free	EIF
28046190	Other silicon	Free	EIF
280469	-- Other		
28046900	Other silicon, containing by weight less than 99.99% of silicon	Free	EIF
280470	-- Phosphorus		
28047000	Phosphorus	Free	EIF
280480	-- Arsenic		
28048000	Arsenic	Free	EIF
280490	-- Selenium		
28049000	Selenium	Free	EIF
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:		
28051	-- Alkali or alkaline-earth metals:		
280511	-- -- Sodium		
28051100	Sodium	Free	EIF
280512	-- -- Calcium		
28051200	Calcium	Free	EIF
280519	-- -- Other		
28051900	Other alkali or alkaline-earth metals	Free	EIF
280530	-- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		
28053010	Scandium, whether or not intermixed or interalloyed	Free	EIF
28053020	Yttrium, whether or not intermixed or interalloyed	Free	EIF
28053090	Other rare-earth metals, whether or not intermixed or interalloyed	Free	EIF
280540	-- Mercury		
28054000	Mercury	Free	EIF
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:		
280610	-- Hydrogen chloride (hydrochloric acid)		
28061000	Hydrogen chloride (hydrochloric acid)	2.50%	EIF
280620	-- Chlorosulphuric acid		
28062000	Chlorosulphuric acid	5.00%	EIF
2807	Sulphuric acid; oleum		
280700	Sulphuric acid; oleum		
28070010	Sulphuric acid	2.50%	EIF
28070020	Oleum (fuming sulphuric acid)	2.50%	EIF
2808	Nitric acid; sulphonitric acids		
280800	Nitric acid; sulphonitric acids		
28080010	Nitric acid	2.50%	EIF
28080020	Sulphonitric acids	2.50%	EIF
2809	Diphosphorus pentaoxide; phosphoric acid, polyphosphoric acids, whether or not chemically defined:		
280910	-- Diphosphorus pentaoxide		
28091000	Diphosphorus pentaoxide	5.00%	EIF
280920	-- Phosphoric acid and polyphosphoric acids		
28092010	Phosphoric acid	2.50%	EIF
28092020	Polyphosphoric acids, whether or not chemically defined	5.00%	EIF
2810	Oxides of boron; boric acids		
281000	Oxides of boron; boric acids		
28100010	Oxides of boron	2.50%	EIF
28100020	Boric acids	1.30%	EIF
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals:		
28111	-- Other inorganic acids:		
281111	-- -- Hydrogen fluoride (hydrofluoric acid)		
28111100	Hydrogen fluoride (hydrofluoric acid)	2.50%	EIF
281119	-- -- Other		

HS 2012	Description	Base Rate	Staging Category
28111910	Cyanic acid	1.00%	EIF
28111921	Arsenic acid	Free	EIF
28111922	Arsenious acid	Free	EIF
28111930	Phosphorous acid	2.50%	EIF
28111940	Hydrobromic acid	Free	EIF
28111990	Other inorganic acids	2.50%	EIF
28112	– Other inorganic oxygen compounds of non-metals:		
281121	– – Carbon dioxide		
28112110	Dry ice (solid carbon dioxide)	5.00%	EIF
28112190	Other carbon dioxide	5.00%	EIF
281122	– – Silicon dioxide		
28112210	White carbon	2.00%	EIF
28112290	Other silicon dioxide	2.00%	EIF
281129	– – Other		
28112910	Carbon monoxide	5.00%	EIF
28112920	Arsenic pentoxide	5.00%	EIF
28112930	Arsenic trioxide (arsenic white)	3.40%	EIF
28112940	Sulphur dioxide (sulphurous acid anhydride)	3.40%	EIF
28112990	Other inorganic oxygen compound of non-metals (excluding water)	5.00%	EIF
2812	Halides and halide oxides of non-metals:		
281210	– Chlorides and chloride oxides		
28121010	Phosphorus trichloride	5.00%	EIF
28121020	Phosphorus pentachloride	5.00%	EIF
28121090	Other chlorides and oxychlorides of non-metals	5.00%	EIF
281290	– Other		
28129010	Boron fluoride	2.50%	EIF
28129090	Other halides and halide oxides of non-metals	5.00%	EIF
2813	Sulphides of non-metals; commercial phosphorus trisulphide:		
281310	– Carbon disulphide		
28131000	Carbon disulphide	2.50%	EIF
281390	– Other		
28139010	Commercial phosphorus trisulphide	5.00%	EIF
28139090	Other sulphides of non-metals	5.00%	EIF
2814	Ammonia, anhydrous or in aqueous solution:		
281410	– Anhydrous ammonia		
28141000	Ammonia, anhydrous (liquified ammonia)	Free	EIF
281420	– Ammonia in aqueous solution		
28142000	Ammonia in aqueous solution	Free	EIF
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
28151	– Sodium hydroxide (caustic soda):		
281511	– – Solid		
28151100	Sodium hydroxide (caustic soda), solid	2.50%	EIF
281512	– – In aqueous solution (soda lye or liquid soda)		
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	2.50%	EIF
281520	– Potassium hydroxide (caustic potash)		
28152000	Potassium hydroxide (caustic potash)	5.00%	EIF
281530	– Peroxides of sodium or potassium		
28153010	Potassium peroxides	5.00%	EIF
28153020	Sodium peroxides	5.00%	EIF
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
281610	– Hydroxide and peroxide of magnesium		
28161010	Magnesium hydroxide	5.00%	EIF
28161020	Magnesium peroxide	5.00%	EIF
281640	– Oxides, hydroxides and peroxides, of strontium or barium		

HS 2012	Description	Base Rate	Staging Category
28164010	Oxides, hydroxides and peroxides, of strontium	2.50%	EIF
28164020	Oxides, hydroxides and peroxides, of barium	2.50%	EIF
2817	Zinc oxide; zinc peroxide		
281700	Zinc oxide; zinc peroxide		
28170010	Zinc oxide (zinc white)	2.00%	EIF
28170020	Zinc peroxide	2.00%	EIF
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	Free	EIF
281820	– Aluminium oxide, other than artificial corundum		
28182000	Aluminium oxide, other than artificial corundum	Free	EIF
281830	– Aluminium hydroxide		
28183000	Aluminium hydroxide	3.00%	EIF
2819	Chromium oxides and hydroxides:		
281910	– Chromium trioxide		
28191000	Chromium trioxide	2.50%	EIF
281990	– Other		
28199010	Other chromium oxide	2.50%	EIF
28199020	Chromium hydroxide	2.50%	EIF
2820	Manganese oxides:		
282010	– Manganese dioxide		
28201000	Manganese dioxide	Free	EIF
282090	– Other		
28209000	Other manganese oxide	2.50%	EIF
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ :		
282110	– Iron oxides and hydroxides		
28211011	Iron oxides, containing 95% or more by weight of Fe ₂ O ₃	2.50%	EIF
28211019	Other iron oxides	2.50%	EIF
28211021	Iron hydroxide, containing 95% or more by weight of Fe ₂ O ₃	2.50%	EIF
28211029	Other iron hydroxides	2.50%	EIF
282120	– Earth colours		
28212010	Earth colours, containing 95% or more by weight of combined iron evaluated as Fe ₂ O ₃	2.50%	EIF
28212090	Other earth colours	2.50%	EIF
2822	Cobalt oxides and hydroxides; commercial cobalt oxides		
282200	Cobalt oxides and hydroxides; commercial cobalt oxides		
28220010	Cobalt oxides (including commercial cobalt oxides)	1.20%	EIF
28220020	Cobalt hydroxides	2.50%	EIF
2823	Titanium oxides		
282300	Titanium oxides		
28230010	Crude titanium dioxide, in granule form	Free	EIF
28230090	Other titanium oxides	2.00%	EIF
2824	Lead oxides; red lead and orange lead:		
282410	– Lead monoxide (litharge, massicot)		
28241000	Lead monoxide (litharge, massicot)	4.00%	EIF
282490	– Other		
28249000	Other lead oxides	4.00%	EIF
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		
28251000	Hydrazine and hydroxylamine and their inorganic salts	1.00%	EIF
282520	– Lithium oxide and hydroxide		
28252010	Lithium oxide	2.50%	EIF
28252020	Lithium hydroxide	1.20%	EIF
282530	– Vanadium oxides and hydroxides		
28253011	Vanadium pentoxide	1.20%	EIF

HS 2012	Description	Base Rate	Staging Category
28253019	Other vanadium oxides	2.50%	EIF
28253020	Vanadium hydroxides	2.50%	EIF
282540	– Nickel oxides and hydroxides		
28254010	Nickel oxides	2.50%	EIF
28254020	Nickel hydroxides	2.50%	EIF
282550	– Copper oxides and hydroxides		
28255010	Copper oxides (including cuprous oxide)	Free	EIF
28255020	Copper hydroxides	Free	EIF
282560	– Germanium oxides and zirconium dioxide		
28256010	Germanium oxides	1.20%	EIF
28256020	Zirconium dioxide	2.50%	EIF
282570	– Molybdenum oxides and hydroxides		
28257010	Molybdenum oxides	5.00%	EIF
28257020	Molybdenum hydroxides	5.00%	EIF
282580	– Antimony oxides		
28258000	Antimony oxides	2.50%	EIF
282590	– Other		
28259020	Cadmium oxides	Free	EIF
28259030	Tin oxides (stannous oxides and stannic oxide)	Free	EIF
28259090	Other inorganic bases and inorganic metal oxides, hydroxides and peroxides	2.50%	EIF
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:		
28261	– Fluorides:		
282612	– – Of aluminium		
28261200	Fluorides of aluminium	2.50%	EIF
282619	– – Other		
28261910	Fluoride of Ammonium or of sodium	2.50%	EIF
28261990	Other fluorides	3.40%	EIF
282630	– Sodium hexafluoroaluminate (synthetic cryolite)		
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	1.20%	EIF
282690	– Other		
28269010	Potassium fluorosilicate	5.00%	EIF
28269090	Other fluorosilicates, fluoroaluminates and other complex fluorine salts	3.40%	EIF
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:		
282710	– Ammonium chloride		
28271000	Ammonium chloride	2.50%	EIF
282720	– Calcium chloride		
28272000	Calcium chloride	3.40%	EIF
28273	– Other chlorides:		
282731	– – Of magnesium		
28273100	Chlorides of magnesium	3.40%	EIF
282732	– – Of aluminium		
28273200	Chlorides of aluminium	2.50%	EIF
282735	– – Of nickel		
28273500	Chlorides of nickel	3.40%	EIF
282739	– – Other		
28273910	Titanium trichloride	2.50%	EIF
28273920	Chlorides of tin	1.00%	EIF
28273930	Chlorides of barium	1.00%	EIF
28273940	Chlorides of iron	5.00%	EIF
28273990	Other metal chlorides (sodium chloride classified in heading 25.01)	3.40%	EIF
28274	– Chloride oxides and chloride hydroxides:		
282741	– – Of copper		
28274100	Chloride oxides and chloride hydroxides of copper	5.00%	EIF
282749	– – Other		

HS 2012	Description	Base Rate	Staging Category
28274900	Other chloride oxides and oxychloride hydroxides of metal	3.40%	EIF
28275	– Bromides and bromide oxides:		
282751	– – Bromides of sodium or of potassium		
28275110	Potassium bromide	Free	EIF
28275120	Sodium bromide	Free	EIF
282759	– – Other		
28275900	Other bromides and bromide oxides of metal	2.50%	EIF
282760	– Iodides and iodide oxides		
28276010	Iodides of metal	3.40%	EIF
28276020	Iodide oxides of metal	5.00%	EIF
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
282810	– Commercial calcium hypochlorite and other calcium hypochlorites		
28281010	Bleaching powder (chlorinated lime)	5.50%	EIF
28281020	Bleaching powder (concentrated)	5.50%	EIF
28281090	Other calcium hypochlorite and commercial calcium hypochlorite	5.50%	EIF
282890	– Other:		
28289010	Hypobromites	2.50%	EIF
28289090	Other hypochlorites, chlorites	5.50%	EIF
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
28291	– Chlorates:		
282911	– – Of sodium		
28291100	Sodium chlorate	5.00%	EIF
282919	– – Other		
28291910	Potassium chlorate	5.00%	EIF
28291990	Other chlorates	5.00%	EIF
282990	– Other		
28299010	Perchlorates	2.50%	EIF
28299020	Bromates and perbromates	Free	EIF
28299030	Iodates and periodates	Free	EIF
2830	Sulphides; polysulphides, whether or not chemically defined:		
283010	– Sodium sulphides		
28301000	Sodium sulphides	3.40%	EIF
283090	– Other		
28309010	Zinc sulphide	5.00%	EIF
28309020	Cadmium sulphide	2.70%	EIF
28309090	Other sulphides; polysulphides, whether or not chemically defined	3.40%	EIF
2831	Dithionites and sulphonylates:		
283110	– Of sodium		
28311010	Sodium dithionite	5.00%	EIF
28311020	Sodium sulphonylate	3.40%	EIF
283190	– Other		
28319000	Other dithionites, sulphonylates	3.40%	EIF
2832	Sulphites; thiosulphates:		
283210	– Sodium sulphites		
28321000	Sodium sulphite	5.00%	EIF
283220	– Other sulphites		
28322000	Other sulphites	5.00%	EIF
283230	– Thiosulphates		
28323010	Sodium thiosulphate	5.00%	EIF
28323090	Other thiosulphates	5.00%	EIF
2833	Sulphates; alums; peroxosulphates (persulphates):		
28331	– Sodium sulphates:		
283311	– – Disodium sulphate		

HS 2012	Description	Base Rate	Staging Category
28331100	Disodium sulphate	5.00%	EIF
283319	-- Other		
28331900	Other sodium sulphates	5.00%	EIF
28332	-- Other sulphates:		
283321	-- Of magnesium		
28332100	Sulphates of maganesium	1.20%	EIF
283322	-- Of aluminium		
28332200	Sulphates of aluminium	5.00%	EIF
283324	-- Of nickel		
28332400	Sulphates of nickel	2.70%	EIF
283325	-- Of copper		
28332500	Sulphates of copper	2.70%	EIF
283327	-- Of barium		
28332700	Sulphates of barium	3.40%	EIF
283329	-- Other		
28332910	Ferric sulphate	2.50%	EIF
28332920	Tribasic lead sulphate	4.00%	EIF
28332930	Sulphates of chromium	4.00%	EIF
28332940	Sulphates of zinc	5.00%	EIF
28332990	Other sulphates	5.00%	EIF
283330	-- Alums		
28333010	Chromium alums	2.50%	EIF
28333090	Other alums	5.00%	EIF
283340	-- Peroxosulphates (persulphates)		
28334000	Peroxosulphates (persulphates)	5.00%	EIF
2834	Nitrites; nitrates:		
283410	-- Nitrites		
28341010	Sodium nitrite	2.50%	EIF
28341090	Other nitrites	5.00%	EIF
28342	-- Nitrates:		
283421	-- Of potassium		
28342100	Nitrates of potassium	1.00%	EIF
283429	-- Other		
28342910	Aluminium nitrate	5.00%	EIF
28342920	Nitrates of bismuth	5.00%	EIF
28342990	Other nitrates	5.00%	EIF
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined:		
283510	-- Phosphinates (hypophosphites) and phosphonates (phosphites)		
28351010	Phosphinates (hypophosphites)	5.00%	EIF
28351021	Dibasic lead phosphite	5.00%	EIF
28351029	Other phosphonates (phosphites)	5.00%	EIF
28352	-- Phosphates:		
283522	-- Of mono- or disodium		
28352200	Phosphate of mono- or disodium	5.00%	EIF
283524	-- Of potassium		
28352400	Phosphates of potassium	5.00%	EIF
283525	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")		
28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.00%	EIF
283526	-- Other phosphates of calcium		
28352610	Deflourinated calcium phosphate (for fodder use)	5.00%	EIF
28352690	Other phosphates of calcium	5.00%	EIF
283529	-- Other		
28352910	Phosphates of triammonium	4.00%	EIF
28352990	Other phosphates	5.00%	EIF
28353	-- Polyphosphates:		

HS 2012	Description	Base Rate	Staging Category
283531	-- Sodium triphosphate (sodium tripolyphosphate)		
28353100	Sodium triphosphate (sodium tripolyphosphate), whether or not chemically defined	4.00%	EIF
283539	-- Other		
28353900	Other polyphosphates, whether or not chemically defined	5.00%	EIF
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
283620	-- Disodium carbonate		
28362010	Soda crystal (washing soda)	5.50%	EIF
28362090	Disodium carbonate	3.50%	EIF
283630	-- Sodium hydrogencarbonate (sodium bicarbonate)		
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	3.50%	EIF
283640	-- Potassium carbonates		
28364000	Potassium carbonates	5.00%	EIF
283650	-- Calcium carbonate		
28365000	Calcium carbonate	4.00%	EIF
283660	-- Barium carbonate		
28366000	Barium carbonate	2.50%	EIF
28369	-- Other:		
283691	-- Lithium carbonates		
28369100	Lithium carbonates	3.50%	EIF
283692	-- Strontium carbonate		
28369200	Strontium carbonate	Free	EIF
283699	-- Other		
28369920	Magnesium carbonate (including light magnesium carbonate, heavy magnesium carbonate and magnesia alba)	5.00%	EIF
28369930	Bismuth carbonate	5.00%	EIF
28369990	Other carbonates and percarbonates	5.00%	EIF
2837	Cyanides, cyanide oxides and complex cyanides:		
28371	-- Cyanides and cyanide oxides:		
283711	-- Of sodium		
28371110	Sodium cyanide	5.00%	EIF
28371120	Sodium cyanide oxide	5.00%	EIF
283719	-- Other		
28371910	Potassium cyanide	5.00%	EIF
28371990	Other cyanides and cyanide oxides	5.00%	EIF
283720	-- Complex cyanides		
28372000	Complex cyanides	5.00%	EIF
2839	Silicates; commercial alkali metal silicates:		
28391	-- Of sodium:		
283911	-- Sodium metasilicates		
28391100	Sodium metasilicates	5.00%	EIF
283919	-- Other		
28391910	Sodium silicates (water glass)	5.00%	EIF
28391990	Other silicates of sodium	5.00%	EIF
283990	-- Other		
28399010	Aluminium silicate	2.50%	EIF
28399020	Zirconium silicate	2.50%	EIF
28399030	Magnesium silicate	2.50%	EIF
28399040	Silicates of potassium	5.00%	EIF
28399090	Other silicates	2.50%	EIF
2840	Borates; peroxoborates (perborates):		
28401	-- Disodium tetraborate (refined borax):		
284011	-- Anhydrous		
28401100	Disodium tetraborate, anhydrous	2.50%	EIF
284019	-- Other		
28401900	Other disodium tetraborate	1.20%	EIF

HS 2012	Description	Base Rate	Staging Category
284020	– Other borates		
28402000	Other borates	1.20%	EIF
284030	– Peroxoborates (perborates)		
28403000	Peroxoborates (perborates)	2.50%	EIF
2841	Salts of oxometallic or peroxometallic acids:		
284130	– Sodium dichromate		
28413000	Sodium dichromate	2.50%	EIF
284150	– Other chromates and dichromates; peroxochromates		
28415010	Potassium dichromate	2.50%	EIF
28415020	Zinc chromate	3.40%	EIF
28415030	Lead chromate	5.00%	EIF
28415090	Other chromates and dichromates; peroxochromates	3.40%	EIF
28416	– Manganites, manganates and permanganates:		
284161	– – Potassium permanganate		
28416100	Potassium permanganate	5.00%	EIF
284169	– – Other		
28416900	Manganites, manganates and other permanganates	5.00%	EIF
284170	– Molybdates		
28417000	Molybdates	3.40%	EIF
284180	– Tungstates (wolframates)		
28418000	Tungstates (wolframates)	5.00%	EIF
284190	– Other		
28419010	Barium titanate	2.50%	EIF
28419020	Ferrates and ferrites	2.50%	EIF
28419030	Aluminates	5.00%	EIF
28419090	Other salts of oxometallic or peroxometallic acids	5.00%	EIF
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	5.00%	EIF
284290	– Other		
28429010	Arsenites and arsenates	5.00%	EIF
28429020	Fulminates, cyanates and thiocyanates	4.00%	EIF
28429090	Other salts of inorganic acids or peroxyacids excluding azides	5.00%	EIF
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:		
284310	– Colloidal precious metals		
28431000	Colloidal precious metals	2.50%	EIF
28432	– Silver compounds:		
284321	– – Silver nitrate		
28432100	Silver nitrate	2.50%	EIF
284329	– – Other		
28432910	Silver cyanide	2.50%	EIF
28432990	Other silver compounds	2.50%	EIF
284330	– Gold compounds		
28433010	Potassium gold cyanide	2.50%	EIF
28433090	Other gold compounds	2.50%	EIF
284390	– Other compounds; amalgams		
28439000	Other compounds of precious metals ; amalgams of precious metals	Free	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
284410	– Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		
28441010	Natural uranium and its compounds	Free	EIF
28441090	Alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	EIF
284420	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		
28442000	Uranium enriched in u 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in u 235, plutonium or compounds of these products	Free	EIF
284430	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		
28443000	Uranium depleted in u 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in u 235, thorium or compounds of these products	Free	EIF
284440	– Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		
28444000	Radioactive elements and isotopes and compounds other than those of subheadings 2844.10, 2844.20 or 2844.30; alloys dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	Free	EIF
284450	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors		
28445000	Spent (irradiated) fuel elements (contridges) of nuclear reactors	Free	EIF
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)	Free	EIF
284590	– Other		
28459000	Other isotopes and their compounds inorganic or organic, whether or not chemically defined	Free	EIF
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:		
284610	– Cerium compounds		
28461000	Cerium compounds	Free	EIF
284690	– Other		
28469000	Other compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	Free	EIF
2847	Hydrogen peroxide, whether or not solidified with urea		
284700	Hydrogen peroxide, whether or not solidified with urea		
28470000	Hydrogen peroxide, whether or not solidified with urea	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
284800	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
28480010	Phosphides of copper (phosphor copper), containing more than 15% by weight of phosphorus	5.00%	EIF
28480020	Gallium phosphide, gallium arsenic phosphide, indium phosphide	Free	EIF
28480090	Other phosphides of metals or of non-metals	5.00%	EIF
2849	Carbides, whether or not chemically defined:		
284910	– Of calcium		
28491000	Carbides of calcium	5.00%	EIF
284920	– Of silicon		
28492000	Carbides of silicon	Free	EIF
284990	– Other		
28499010	Boron carbide	2.50%	EIF
28499020	Tungsten carbide, titanium carbide, tantalum carbide, vanadium carbide	2.50%	EIF
28499030	Tungsten-titanium carbide	Free	EIF
28499090	Other carbides	2.50%	EIF
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are carbides of heading 28.49		
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are carbides of heading 28.49		
28500010	Borazon (boron nitride)	2.50%	EIF
28500090	Other hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	2.50%	EIF
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:		
285210	– Chemically defined:		
28521000	Inorganic or organic compounds of mercury, excluding amalgams	3.60%	EIF
285290	– Other:		
28529000	Other inorganic or organic compounds of mercury, excluding amalgams	4.80%	EIF
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	Liquid air	Free	EIF
28530020	Gallium arsenide	Free	EIF
28530030	Gallium aluminium arsenide	Free	EIF
28530040	Distilled or conductivity water and water of similar purity	Free	EIF
28530090	Other inorganic compound; compressed air; amalgams, other than amalgams of precious metal	4.00%	EIF
29	Chapter 29 organic chemicals		
2901	Acyclic hydrocarbons:		
290110	– Saturated		
29011010	Ethane	Free	EIF
29011020	Butane	Free	EIF

HS 2012	Description	Base Rate	Staging Category
29011030	N-hexane	Free	EIF
29011040	Propylene trimer or tetramer	Free	EIF
29011090	Other acyclic hydrocarbons, saturated	Free	EIF
29012	– Unsaturated:		
290121	– – Ethylene		
29012100	Ethylene	Free	EIF
290122	– – Propene (propylene)		
29012200	Propene (propylene)	Free	EIF
290123	– – Butene (butylene) and isomers thereof		
29012300	Butene (butylene) and isomers thereof	Free	EIF
290124	– – Buta-1,3-diene and isoprene		
29012410	Buta-1, 3-diene	Free	EIF
29012420	Isoprene	Free	EIF
290129	– – Other		
29012910	N-olefins	Free	EIF
29012920	Acetylene	Free	EIF
29012990	Other acyclic hydrocarbons, unsaturated	Free	EIF
2902	Cyclic hydrocarbons:		
29021	– Cyclanes, cyclenes and cycloterpenes:		
290211	– – Cyclohexane		
29021100	Cyclohexane	Free	EIF
290219	– – Other		
29021900	Other cyclanes, cyclenes and cycloterpenes	Free	EIF
290220	– Benzene		
29022000	Benzene	Free	EIF
290230	– Toluene		
29023000	Toluene	Free	EIF
29024	– Xylenes:		
290241	– – o-Xylene		
29024100	O-xylene	Free	EIF
290242	– – m-Xylene		
29024200	M-xylene	Free	EIF
290243	– – p-Xylene		
29024300	P-xylene	Free	EIF
290244	– – Mixed xylene isomers		
29024400	Mixed xylene isomers	Free	EIF
290250	– Styrene		
29025000	Styrene	Free	EIF
290260	– Ethylbenzene		
29026000	Ethylbenzene	Free	EIF
290270	– Cumene		
29027000	Cumene	Free	EIF
290290	– Other:		
29029010	Divinyl benzene	Free	EIF
29029021	Naphthalene	Free	EIF
29029022	Methyl naphthalene	Free	EIF
29029090	Other cyclic hydrocarbons	Free	EIF
2903	Halogenated derivatives of hydrocarbons:		
29031	– Saturated chlorinated derivatives of acyclic hydrocarbons:		
290311	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		
29031110	Chloromethane (methyl chloride)	2.00%	EIF
29031120	Chloroethane (ethyl chloride)	1.00%	EIF
290312	– – Dichloromethane (methylene chloride)		
29031200	Dichloromethane (methylene chloride)	2.00%	EIF
290313	– – Chloroform (trichloromethane)		
29031300	Chloroform (trichloromethane)	2.00%	EIF
290314	– – Carbon tetrachloride		
29031400	Carbon tetrachloride	2.00%	EIF

HS 2012	Description	Base Rate	Staging Category
290315	-- Ethylene dichloride (ISO) (1,2-dichloroethane)		
29031500	Ethylene dichloride (ISO) (1,3-dichloroethane)	Free	EIF
290319	-- Other		
29031910	Trichloroethane	1.00%	EIF
29031920	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	1.00%	EIF
29031990	Other saturated chlorinated derivatives of acyclic hydrocarbons	5.00%	EIF
29032	-- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
290321	-- Vinyl chloride (chloroethylene)		
29032100	Vinyl chloride (chloroethylene)	1.00%	EIF
290322	-- Trichloroethylene		
29032200	Trichloroethylene	1.00%	EIF
290323	-- Tetrachloroethylene (perchloroethylene)		
29032300	Tetrachloroethylene (perchloroethylene)	2.00%	EIF
290329	-- Other		
29032900	Other unsaturated chlorinated derivatives of acyclic hydrocarbons	1.00%	EIF
29033	-- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
290331	-- Ethylene dibromide (ISO) (1,2-dibromoethane)		
29033100	Ethylene dibromide (ISO) (1,3-dibromoethane)	5.00%	EIF
290339	-- Other		
29033910	Triiodomethane (iodoform)	Free	EIF
29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.00%	EIF
29037	-- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
290371	-- Chlorodifluoromethane		
29037100	Chlorodifluoromethane	5.50%	EIF
290372	-- Dichlorotrifluoroethanes		
29037200	Dichlorotrifluoroethanes	5.50%	EIF
290373	-- Dichlorofluoroethanes		
29037300	Dichlorofluoroethanes	5.50%	EIF
290374	-- Chlorodifluoroethanes		
29037400	Chlorodifluoroethanes	5.50%	EIF
290375	-- Dichloropentafluoropropanes		
29037500	Dichloropentafluoropropanes	5.50%	EIF
290376	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes		
29037600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5.50%	EIF
290377	-- Other, perhalogenated only with fluorine and chlorine		
29037700	Other, perhalogenated only with fluorine and chlorine	5.50%	EIF
290378	-- Other perhalogenated derivatives		
29037800	Other perhalogenated derivatives	5.50%	EIF
290379	-- Other		
29037900	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.50%	EIF
29038	-- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
290381	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)		
29038100	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.00%	EIF
290382	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)		
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
290389	-- Other		
29038910	Dibromoethyl dibromocyclohexane	Free	EIF
29038920	Tetrabromocyclooctane	Free	EIF
29038990	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons	2.50%	EIF
29039	-- Halogenated derivatives of aromatic hydrocarbons:		
290391	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene		
29039100	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	1.00%	EIF
290392	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)		
29039210	Hexachlorobenzene (ISO)	5.00%	EIF
29039220	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.00%	EIF
290399	-- Other		
29039910	Benzyl chloride, trichlorobenzene, pentabromoethylbenzene	Free	EIF
29039990	Other halogenated derivatives of aromatic hydrocarbons	2.50%	EIF
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:		
290410	-- Derivatives containing only sulpho groups, their salts and ethyl esters		
29041000	Derivatives of hydrocarbons, containing only sulpho groups, their salts and ethyl esters	3.40%	EIF
290420	-- Derivatives containing only nitro or only nitroso groups		
29042000	Derivatives of hydrocarbons, containing only nitro or only nitroso groups	5.00%	EIF
290490	-- Other		
29049000	Other sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	3.40%	EIF
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29051	-- Saturated monohydric alcohols:		
290511	-- Methanol (methyl alcohol):		
29051100	Methanol (methyl alcohol)	Free	EIF
290512	-- Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)		
29051210	Propan-1-ol (propyl alcohol)	1.00%	EIF
29051220	Propan-2-ol (isopropyl alcohol)	2.50%	EIF
290513	-- Butan-1-ol (n-butyl alcohol)		
29051300	Butan-1-ol (n-butyl alcohol)	1.00%	EIF
290514	-- Other butanols		
29051410	Isobutyl alcohol	1.00%	EIF
29051490	Other butanols	1.00%	EIF
290516	-- Octanol (octyl alcohol) and isomers thereof		
29051600	Octanol (octyl alcohol) and isomers thereof	1.00%	EIF
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)	1.00%	EIF
290519	-- Other		
29051910	Nonyl alcohol	1.00%	EIF
29051920	Fatty alcohol, high grade	1.00%	EIF
29051930	Hexyl alcohol, decyl alcohol, undecyl alcohol	1.00%	EIF
29051940	Heptyl alcohol and isomers thereof	1.00%	EIF
29051950	Pentanol (amyl alcohol) and isomers thereof	1.00%	EIF
29051990	Other saturated monohydric alcohols	1.00%	EIF
29052	-- Unsaturated monohydric alcohols:		
290522	-- Acyclic terpene alcohols		

HS 2012	Description	Base Rate	Staging Category
29052210	Citronellol	2.50%	EIF
29052290	Other acyclic terpene alcohols	1.00%	EIF
290529	-- Other		
29052910	Allyl alcohol	1.00%	EIF
29052990	Other unsaturated monohydric alcohols	2.50%	EIF
29053	-- Diols:		
290531	-- Ethylene glycol (ethanediol)		
29053100	Ethylene glycol (ethanediol)	1.00%	EIF
290532	-- Propylene glycol (propane-1,2-diol)		
29053200	Propylene glycol (propane-1,2-diol)	1.00%	EIF
290539	-- Other		
29053911	Butylene glycol	1.00%	EIF
29053912	Propylene glycol (other than propane-1,2-diol)	1.00%	EIF
29053920	Neo-pentanediol, iso-pentanediol	2.50%	EIF
29053990	Other diols	2.50%	EIF
29054	-- Other polyhydric alcohols:		
290541	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)		
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	3.50%	EIF
290542	-- Pentaerythritol		
29054200	Pentaerythritol	2.50%	EIF
290543	-- Mannitol		
29054300	Mannitol	5.50%	EIF
290544	-- D-glucitol (sorbitol)		
29054400	D-glucitol (sorbitol)	5.50%	EIF
290545	-- Glycerol		
29054500	Glycerol	3.50%	EIF
290549	-- Other		
29054910	Esters formed by the reaction of the acids of heading 2904 with glycerol	3.40%	EIF
29054990	Other polyhydric alcohols	2.50%	EIF
29055	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
290551	-- Ethchlorvynol (INN)		
29055100	Ethchlorvynol (INN)	2.50%	EIF
290559	-- Other		
29055910	Monochloroglycerol	Free	EIF
29055920	Dibromoneopentylglycol	Free	EIF
29055990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2.50%	EIF
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29061	-- Cyclanic, cyclenic or cycloterpenic:		
290611	-- Menthol		
29061100	Menthol	3.50%	EIF
290612	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		
29061210	Cyclohexanol	5.00%	EIF
29061220	Methylcyclohexanols and dimethylcyclohexanols	5.00%	EIF
290613	-- Sterols and inositols		
29061310	Sterols	3.50%	EIF
29061320	Inositols	Free	EIF
290619	-- Other		
29061910	Borneol, champhor baroos	5.00%	EIF
29061920	Terpineols	2.50%	EIF
29061990	Other cyclanic, cyclenic or cycloterpenic alcohol and cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
29062	– Aromatic:		
290621	– – Benzyl alcohol		
29062100	Benzyl alcohol	5.00%	EIF
290629	– – Other		
29062900	Other aromatic alcohols and cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2.50%	EIF
2907	Phenols; phenol-alcohols:		
29071	– Monophenols:		
290711	– – Phenol (hydroxybenzene) and its salts		
29071110	Phenol (hydroxybenzene)	1.00%	EIF
29071120	Salts of phenol	2.50%	5
290712	– – Cresols and their salts		
29071210	Cresols	2.50%	EIF
29071220	Salts of cresols	2.50%	EIF
290713	– – Octylphenol, nonylphenol and their isomers; salts thereof		
29071311	Nonylphenol and its isomers	3.50%	EIF
29071312	Salts of nonylphenol and their isomers	3.50%	EIF
29071320	Octylphenol and its isomers; salts thereof	1.00%	EIF
290715	– – Naphthols and their salts		
29071510	Naphthols	5.50%	EIF
29071520	Salts of naphthols	2.50%	EIF
290719	– – Other		
29071900	Other monophenols and their salts	2.50%	EIF
29072	– Polyphenols; phenol-alcohols:		
290721	– – Resorcinol and its salts		
29072100	Resorcinol and its salts	1.00%	EIF
290722	– – Hydroquinone (quinol) and its salts		
29072200	Hydroquinone (quinol) and its salts	1.00%	EIF
290723	– – 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		
29072300	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	2.50%	EIF
290729	– – Other		
29072910	Pyrogallol (pyrogallic acid) and its salts	2.50%	EIF
29072920	Phenol-alcohols	2.50%	EIF
29072990	Other polyphenols and their salts	2.50%	EIF
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
29081	– Derivatives containing only halogenated substituents and their salts:		
290811	– – Pentachlorophenol (ISO)		
29081100	Pentachlorophenol (ISO)	Free	EIF
290819	– – Other		
29081910	Salts of pentachlorophenol (ISO)	Free	EIF
29081920	Tetrabromobisphenol A	Free	EIF
29081930	Octabromobisphenol A	1.20%	EIF
29081990	Other derivatives containing only halogen substituents of phenols or phenol-alcohols and their salts	2.50%	EIF
29089	– Other:		
290891	– – Dinoseb (ISO) and its salts		
29089100	Dinoseb (ISO) and its salts	5.00%	EIF
290892	– – 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts		
29089200	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.00%	EIF
290899	– – Other		
29089900	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
29091	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
290911	– – Diethyl ether		
29091100	Diethyl ether	5.00%	EIF
290919	– – Other		
29091910	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	EIF
29091920	1,1,1-Trimethoxy propane	2.50%	EIF
29091990	Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
290920	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29092010	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	EIF
29092090	Other cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
290930	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29093020	Di (tribromo phenoxy) ethene	Free	EIF
29093030	Tetradecabromodiphenoxybenzene	Free	EIF
29093040	Di (tribromo phenoxy) ethene	Free	EIF
29093090	Other aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated or nitrosated derivatives	2.50%	EIF
29094	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
290941	– – 2,2'-Oxydiethanol (diethylene glycol, digol)		
29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5.00%	EIF
290943	– – Monobutyl ethers of ethylene glycol or of diethylene glycol		
29094310	Monobutyl ethers of ethylene glycol	5.00%	EIF
29094320	Monobutyl ethers of diethylene glycol	4.00%	EIF
290944	– – Other monoalkylethers of ethylene glycol or of diethylene glycol		
29094400	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.00%	EIF
290949	– – Other		
29094912	Dipropylene glycol	2.50%	EIF
29094920	Glyceryl guaiacolate (3-(2-Methoxyphenoxy)-1, 2-propanediol); Guaiacol glyceryl ether	Free	EIF
29094991	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	EIF
29094999	Other ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
290950	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29095010	Guaiacol	2.50%	EIF
29095020	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	EIF
29095030	Octabromodiphenyl ether, decabromodiphenyl ether	5.00%	EIF
29095040	Potassium guaiacol sulfonate (3-Hydroxy-4-methoxybenzene sulfonic acid monopotassium salt)	5.50%	EIF

HS 2012	Description	Base Rate	Staging Category
29095090	Other ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
290960	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29096010	Dicumyl peroxide (DCP)	5.00%	EIF
29096020	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	EIF
29096090	Other alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
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)	Free	EIF
291020	– Methyloxirane (propylene oxide)		
29102000	Methyloxirane (propylene oxide)	Free	EIF
291030	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)		
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	1.00%	EIF
291040	– Dieldrin (ISO, INN)		
29104000	Dieldrin (ISO, INN)	5.00%	EIF
291090	– Other		
29109010	N-butyl epoxypropyl ether	1.00%	EIF
29109090	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
291100	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:		
29121	– Acyclic aldehydes without other oxygen function:		
291211	– – Methanal (formaldehyde)		
29121100	Methanal (formaldehyde)	1.00%	EIF
291212	– – Ethanal (acetaldehyde)		
29121200	Ethanal (acetaldehyde)	1.00%	EIF
291219	– – Other		
29121900	Other acyclic aldehydes without other oxygen function	1.00%	EIF
29122	– Cyclic aldehydes without other oxygen function:		
291221	– – Benzaldehyde		
29122100	Benzaldehyde	2.50%	EIF
291229	– – Other		
29122900	Cyclic aldehydes without oxygen other function, n. e. s.	2.50%	EIF
29124	– Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
291241	– – Vanillin (4-hydroxy-3-methoxybenzaldehyde)		
29124100	Vanillin (4 - hydroxy - 3 - methoxybenzaldehyde)	2.50%	EIF
291242	– – Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		
29124200	Ethylvanillin (3 - ethoxy - 4 - hydroxybenzaldehyde)	2.50%	EIF
291249	– – Other		

HS 2012	Description	Base Rate	Staging Category
29124910	Aldehydes of a kind used for perfumery and flavouring purposes	2.50%	EIF
29124920	Aldehyde-alcohols	2.50%	EIF
29124990	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	2.50%	EIF
291250	– Cyclic polymers of aldehydes		
29125000	Cyclic polymers of aldehydes	5.00%	EIF
291260	– Paraformaldehyde		
29126000	Paraformaldehyde	2.50%	EIF
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	Derivatives of aldehydes used for perfumery and flavouring purposes	5.00%	EIF
29130090	Other halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.00%	EIF
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29141	– Acyclic ketones without other oxygen function:		
291411	– – Acetone		
29141100	Acetone	2.50%	EIF
291412	– – Butanone (methyl ethyl ketone)		
29141200	Butanone (methyl ethyl ketone)	2.50%	EIF
291413	– – 4-Methylpentan-2-one (methyl isobutyl ketone)		
29141300	4-Methylpentan-2-one (methyl isobutyl ketone)	2.50%	EIF
291419	– – Other		
29141900	Acyclic ketones without other oxygen function, n. e. s.	1.20%	EIF
29142	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
291422	– – Cyclohexanone and methylcyclohexanones		
29142210	Cyclohexanone	1.00%	EIF
29142220	Methylcyclohexanones	2.50%	EIF
291423	– – Ionones and methylionones		
29142300	Ionones and methylionones	2.50%	EIF
291429	– – Other		
29142910	Camphor	Free	EIF
29142990	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function	2.50%	EIF
29143	– Aromatic ketones without other oxygen function:		
291431	– – Phenylacetone (phenylpropan-2-one)		
29143100	Phenylacetone (phenylpropane-3-one)”	2.50%	EIF
291439	– – Other		
29143900	Other aromatic ketones without other oxygen function	2.50%	EIF
291440	– Ketone-alcohols and ketone-aldehydes		
29144010	4 - Hydroxy - 4 - methylpentan - 2 - one (diacetone alcohol)	2.50%	EIF
29144090	Other ketone-alcohols and ketone-aldehydes	2.50%	EIF
291450	– Ketone-phenols and ketones with other oxygen function		
29145000	Ketone-phenols and ketones with other oxygen function	2.50%	EIF
29146	– Quinones:		
291461	– – Anthraquinone		
29146100	Anthraquinone	2.50%	EIF
291469	– – Other		
29146900	Other quinones	2.50%	EIF
291470	– Halogenated, sulphonated, nitrated or nitrosated derivatives		
29147000	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketone or quinone	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29151	– Formic acid, its salts and esters:		
291511	– – Formic acid		
29151100	Formic acid	2.50%	EIF
291512	– – Salts of formic acid		
29151200	Salts of formic acid	2.50%	EIF
291513	– – Esters of formic acid		
29151300	Esters of formic acid	2.50%	EIF
29152	– Acetic acid and its salts; acetic anhydride:		
291521	– – Acetic acid		
29152100	Acetic acid	1.00%	EIF
291524	– – Acetic anhydride		
29152400	Acetic anhydride	Free	EIF
291529	– – Other		
29152910	Sodium acetate	2.50%	EIF
29152920	Cobalt acetate	2.50%	EIF
29152990	Other acetic acid salts	1.00%	EIF
29153	– Esters of acetic acid:		
291531	– – Ethyl acetate		
29153100	Ethyl acetate	2.50%	EIF
291532	– – Vinyl acetate		
29153200	Vinyl acetate	2.50%	EIF
291533	– – n-Butyl acetate		
29153300	N-butyl acetate	2.50%	EIF
291536	– – Dinoseb (ISO) acetate		
29153600	Dinoseb (ISO) acetate	2.50%	EIF
291539	– – Other		
29153900	Other esters of acetic acid	2.50%	EIF
291540	– Mono-, di- or trichloroacetic acids, their salts and esters		
29154010	Monochloroacetic acid	5.50%	EIF
29154090	Other mono-, di- or trichloroacetic acids, their salts and esters	2.50%	EIF
291550	– Propionic acid, its salts and esters		
29155010	Propionic acid	1.00%	EIF
29155020	Propionic salts and esters	3.40%	EIF
291560	– Butanoic acids, pentanoic acids, their salts and esters		
29156000	Butanoic acids, pentanoic acids, their salts and esters	Free	EIF
291570	– Palmitic acid, stearic acid, their salts and esters		
29157011	Stearic acid, chemically pure	Free	EIF
29157012	Salts of stearic acid	5.00%	EIF
29157013	Esters of stearic acid	5.00%	EIF
29157021	Palmitic acid	1.00%	EIF
29157022	Salts and esters of palmitic acid	5.00%	EIF
291590	– Other		
29159010	2-Ethylhexanoic acid	2.50%	EIF
29159020	C10-tert saturated fatty acid	2.50%	EIF
29159030	Lauric acid	2.50%	EIF
29159040	Myristic acid	2.50%	EIF
29159050	Salts of lauric acid and myristic acid	5.00%	EIF
29159060	Esters of lauric acid and myristic acid	5.00%	EIF
29159090	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29161	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291611	– – Acrylic acid and its salts		
29161110	Acrylic acid	1.00%	EIF
29161120	Salts of acrylic acid	1.20%	EIF
291612	– – Esters of acrylic acid		
29161200	Esters of acrylic acid	2.50%	EIF
291613	– – Methacrylic acid and its salts		
29161310	Methacrylic acid	1.00%	EIF
29161320	Salts of methacrylic acid	1.20%	EIF
291614	– – Esters of methacrylic acid		
29161410	Methyl methacrylate	2.50%	EIF
29161490	Other esters of methacrylic acid	2.50%	EIF
291615	– – Oleic, linoleic or linolenic acids, their salts and esters		
29161510	Oleic, linoleic or linolenic acids	Free	EIF
29161520	Salts and esters of oleic, linoleic or linolenic acids	5.00%	EIF
291616	– – Binapacryl (ISO)		
29161600	Binapacryl (ISO)	5.00%	EIF
291619	– – Other		
29161900	Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	EIF
291620	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29162000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	EIF
29163	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291631	– – Benzoic acid, its salts and esters		
29163100	Benzoic acid, its salts and esters	5.00%	EIF
291632	– – Benzoyl peroxide and benzoyl chloride		
29163210	Benzoyl peroxide	5.00%	EIF
29163220	Benzoyl chloride	1.00%	EIF
291634	– – Phenylacetic acid and its salts		
29163410	Benzeneacetic acid	Free	EIF
29163420	Sodium phenylacetate	Free	EIF
29163430	Potassium phenylacetate	Free	EIF
29163490	Other phenylacetic acid salts	2.50%	EIF
291639	– – Other		
29163911	Ethyl phenylacetate, 3-methylbutyl phenylacetate, Methyl phenylacetate and 2-phenylethyl phenylacetate	Free	EIF
29163919	Other esters of phenylacetic acid	2.50%	EIF
29163920	P-butyl benzoic acid	3.50%	EIF
29163990	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	EIF
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29171	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291711	– – Oxalic acid, its salts and esters		
29171110	Oxalic acid	6.50%	EIF

HS 2012	Description	Base Rate	Staging Category
29171120	Salts and esters of oxalic acid	5.00%	EIF
291712	-- Adipic acid, its salts and esters		
29171210	Adipic acid	1.00%	EIF
29171221	Diethyl hexandioate	2.50%	EIF
29171229	Other salts and esters of adipic acid	2.50%	EIF
291713	-- Azelaic acid, sebacic acid, their salts and esters		
29171300	Azelaic acid, sebacic acid, their salts and esters	2.50%	EIF
291714	-- Maleic anhydride		
29171400	Maleic anhydride	2.50%	EIF
291719	-- Other		
29171910	Maleic acid	2.50%	EIF
29171920	Fumaric acid	2.50%	EIF
29171990	Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.00%	EIF
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	2.50%	EIF
29173	-- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291732	-- Diethyl orthophthalates		
29173200	Diethyl orthophthalates	2.50%	EIF
291733	-- Dinonyl or didecyl orthophthalates		
29173300	Dinonyl or didecyl orthophthalates	2.50%	EIF
291734	-- Other esters of orthophthalic acid		
29173400	Other esters of orthophthalic acid	2.50%	EIF
291735	-- Phthalic anhydride		
29173500	Phthalic anhydride	1.00%	EIF
291736	-- Terephthalic acid and its salts		
29173610	Terephthalic acid	1.00%	EIF
29173620	Salts of terephthalic acid	2.50%	EIF
291737	-- Dimethyl terephthalate		
29173700	Dimethyl terephthalate	1.00%	EIF
291739	-- Other		
29173910	Isophthalic acid (IPA)	2.50%	EIF
29173920	Orthophthalic acid	Free	EIF
29173930	Trimellitic anhydride	2.00%	EIF
29173990	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	EIF
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29181	-- 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	5.00%	EIF
29181120	Other salts and esters of lactic acid	5.00%	EIF
291812	-- Tartaric acid		
29181200	Tartaric acid	5.00%	EIF
291813	-- Salts and esters of tartaric acid		
29181300	Salts and esters of tartaric acid	5.00%	EIF
291814	-- Citric acid		
29181400	Citric acid	3.50%	EIF
291815	-- Salts and esters of citric acid		
29181510	Calcium citrate	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
29181590	Other citrates and their esters	5.00%	EIF
291816	-- Gluconic acid, its salts and esters		
29181600	Gluconic acid, its salts and esters	5.00%	EIF
291818	-- Chlorobenzilate (ISO)		
29181800	Chlorobenzilate (ISO)	2.50%	EIF
291819	-- Other		
29181910	Phenylglycolic acid (mandelic acid), its salts and esters	5.00%	EIF
29181990	Other carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	EIF
29182	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291821	-- Salicylic acid and its salts		
29182100	Salicylic acid and its salts	5.00%	EIF
291822	-- O-Acetylsalicylic acid, its salts and esters		
29182200	O-acetylsalicylic acid, its salts and esters	5.00%	EIF
291823	-- Other esters of salicylic acid and their salts		
29182300	Other esters of salicylic acid and their salts	5.00%	EIF
291829	-- Other		
29182900	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	EIF
291830	-- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29183000	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	EIF
29189	-- 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 salts and esters	5.00%	EIF
291899	-- Other:		
29189900	Other carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
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	5.00%	EIF
291990	-- Other		
29199010	Butyl phosphate	5.00%	EIF
29199090	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29201	-- 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)	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
292019	-- Other		
29201900	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
292090	-- Other		
29209010	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
29209020	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
29209031	Diethylene glycol dipropylene carbonate	2.50%	EIF
29209039	Carbonic ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
29209041	Diphenyl isodecyl phosphite	5.00%	EIF
29209042	Triphenyl phosphite	5.00%	EIF
29209043	Trinonyl phenyl phosphite	6.50%	EIF
29209049	Other phosphorous ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	EIF
29209090	Other esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	4.00%	EIF
2921	Amine-function compounds:		
29211	-- Acyclic monoamines and their derivatives; salts thereof:		
292111	-- -- Methylamine, di- or trimethylamine and their salts		
29211100	Methylamine, di-or trimethylamine and their salts	2.50%	EIF
292119	-- -- Other		
29211900	Other acyclic monoamines and their derivatives; salts thereof	1.00%	EIF
29212	-- Acyclic polyamines and their derivatives; salts thereof:		
292121	-- -- Ethylenediamine and its salts		
29212100	Ethylenediamine and its salts	1.00%	EIF
292122	-- -- Hexamethylenediamine and its salts		
29212200	Hexamethylenediamine and its salts	1.00%	EIF
292129	-- -- Other		
29212900	Other acyclic polyamines and their derivatives; salts thereof	1.00%	EIF
292130	-- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		
29213010	Cyclohexylamine	2.50%	EIF
29213090	Other cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	2.50%	EIF
29214	-- Aromatic monoamines and their derivatives; salts thereof:		
292141	-- -- Aniline and its salts		
29214100	Aniline and its salts	2.00%	EIF
292142	-- -- Aniline derivatives and their salts		
29214200	Aniline derivatives and their salts	2.50%	EIF
292143	-- -- Toluidines and their derivatives; salts thereof		
29214310	Toluidines	5.00%	EIF
29214320	Derivatives of toluidines and salts thereof	2.50%	EIF
292144	-- -- Diphenylamine and its derivatives; salts thereof		
29214400	Diphenylamine and its derivatives; salts thereof	2.50%	EIF
292145	-- -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		
29214500	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
292146	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (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	2.50%	EIF
292149	-- Other		
29214900	Other aromatic monoamines and their derivatives; salts thereof	2.50%	EIF
29215	-- Aromatic polyamines and their derivatives; salts thereof:		
292151	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		
29215110	N - phenyl - N- isopropyl - p - phenylenediamine	6.50%	EIF
29215120	N, N - bis - (1.4 - dimethylpentyl) - p - phenylenediamine	6.50%	EIF
29215130	N - phenyl - N - (1.3 - dimethyl butyl) - p - phenylenediamine	6.50%	EIF
29215190	o-,m-,p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	2.50%	EIF
292159	-- Other		
29215910	Diaminostyrene disulphonic acid	2.50%	EIF
29215920	Diaminodiphenylmethane	2.50%	EIF
29215990	Other aromatic polyamines and their derivatives;salts thereof	5.00%	EIF
2922	Oxygen-function amino-compounds:		
29221	-- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
292211	-- Monoethanolamine and its salts		
29221100	Monoethanolamine and its salts	5.00%	EIF
292212	-- Diethanolamine and its salts		
29221200	Diethanolamine and its salts	5.00%	EIF
292213	-- Triethanolamine and its salts		
29221300	Triethanolamine and its salts	4.00%	EIF
292214	-- Dextropropoxyphene (INN) and its salts		
29221400	Dextropropoxyphene (INN) and its salts	2.50%	EIF
292219	-- Other		
29221900	Other amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	2.50%	EIF
29222	-- 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		
29222100	Aminohydroxynaphthalene- sulphonic acids and their salts	5.00%	EIF
292229	-- Other		
29222910	Anisidines, dianisidines, phenetidines, and their salts	5.00%	EIF
29222990	Other amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	3.50%	EIF
29223	-- 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		

HS 2012	Description	Base Rate	Staging Category
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.00%	EIF
292239	-- Other		
29223900	Other amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	5.00%	EIF
29224	-- 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	3.50%	EIF
292242	-- Glutamic acid and its salts		
29224210	Glutamic acid	Free	EIF
29224221	Mono sodium glutamate	6.50%	10
29224229	Other salts of other glutamic acid	6.50%	10
292243	-- Anthranilic acid and its salts		
29224300	Anthranilic acid and its salts	5.00%	EIF
292244	-- Tilidine (INN) and its salts		
29224400	Tilidine (INN) and its salts	5.00%	EIF
292249	-- Other		
29224910	DL-phenyl glycine	1.00%	EIF
29224920	Mefenamic acid (N-(2,3-xylyl) anthranilic acid); (2-[(2,3-Dimethylphenyl)amino]-benzoic acid)	Free	EIF
29224930	Diclofenac sodium (2-[(2,6-Dichlorophenyl) amino] benzene-acetic acid monosodium salt)	Free	EIF
29224990	Other amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	5.00%	EIF
292250	-- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		
29225010	Nitroaminodol	3.50%	EIF
29225090	Other amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.00%	EIF
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:		
292310	-- Choline and its salts		
29231010	Choline chloride and its salts	3.50%	EIF
29231090	Other choline and its salts	5.00%	EIF
292320	-- Lecithins and other phosphoaminolipids		
29232010	Lecithins, whether or not chemically defined	5.00%	EIF
29232090	Other phosphoaminolipids, whether or not chemically defined	5.00%	EIF
292390	-- Other		
29239000	Other quaternary ammonium salts and hydroxides	5.00%	EIF
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid:		
29241	-- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
292411	-- Meprobamate (INN)		
29241100	Meprobamate (INN)	5.00%	EIF
292412	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)		
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5.00%	EIF
292419	-- Other		
29241910	Dimethyl formamide (D.M.F.)	2.50%	EIF
29241990	Other acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	5.00%	EIF
29242	-- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		

HS 2012	Description	Base Rate	Staging Category
292421	-- Ureines and their derivatives; salts thereof		
29242100	Ureines and their derivatives; salts thereof	2.50%	EIF
292423	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5.00%	EIF
292424	-- Ethinamate (INN)		
29242400	Ethinamate (INN)	5.00%	EIF
292429	-- Other		
29242910	Phenacetin (p-ethoxy-acetanilide)	Free	EIF
29242990	Other cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	5.00%	EIF
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:		
29251	-- Imides and their derivatives; salts thereof:		
292511	-- Saccharin and its salts		
29251100	Saccharin and its salts	5.00%	EIF
292512	-- Glutethimide (INN)		
29251200	Glutethimide (INN)	3.50%	EIF
292519	-- Other		
29251910	Ethyl-2-Methyl-Succinimide	Free	EIF
29251920	Ethylenebistetrahydrophthalimide	Free	EIF
29251930	Saytex DN-451 flame Retardant(N, N'-Ethylenebis (5,6-dibromo-2,3-norbornane-dicarboximide)	Free	EIF
29251990	Other imides and their derivatives; salts thereof	3.50%	EIF
29252	-- Imines and their derivatives; salts thereof:		
292521	-- Chlorodimeform (ISO)		
29252100	Chlordimeform (ISO)	3.50%	EIF
292529	-- Other		
29252900	Other imines and their derivatives; salts thereof	3.50%	EIF
2926	Nitrile-function compounds:		
292610	-- Acrylonitrile		
29261000	Acrylonitrile	1.00%	EIF
292620	-- 1-Cyanoguanidine (dicyandiamide)		
29262000	1-Cyanoguanidine (dicyandiamide)	5.00%	EIF
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-dimethylamino-4,4-diphenylbutane)	3.50%	EIF
292690	-- Other		
29269010	Ethyl cyanoacetate	1.20%	EIF
29269090	Other nitrile-function compounds	3.50%	EIF
2927	Diazo-, azo- or azoxy-compounds		
292700	Diazo-, azo- or azoxy-compounds		
29270010	Azobisforamide	5.00%	EIF
29270090	Other diazo-, azo- or azoxy-compounds	5.00%	EIF
2928	Organic derivatives of hydrazine or of hydroxylamine		
292800	Organic derivatives of hydrazine or of hydroxylamine		
29280000	Organic derivatives of hydrazine or of hydroxylamine	2.50%	EIF
2929	Compounds with other nitrogen function:		
292910	-- Isocyanates		
29291010	Toluene diisocyanate	1.20%	EIF
29291020	Diphenylmethane diisocyanate	1.20%	EIF
29291090	Other isocyanates	1.00%	EIF
292990	-- Other		
29299000	Compounds with other nitrogen function	4.00%	EIF
2930	Organo-sulphur compounds:		

HS 2012	Description	Base Rate	Staging Category
293020	– Thiocarbamates and dithiocarbamates		
29302010	Sodium dimethyl dithiocarbamate	6.50%	EIF
29302090	Thiocarbamates and other dithio carbamates	3.50%	EIF
293030	– Thiuram mono-, di- or tetrasulphides		
29303010	Tetramethyl thiuramidisulfide	6.50%	EIF
29303090	Thiuram mono-, tetra- or other di- sulphides	5.00%	EIF
293040	– Methionine		
29304010	DL-methionine (2-Amino-4-(methylthio) butyric acid)	Free	EIF
29304090	Other methionine	5.00%	EIF
293050	– Captafol (ISO) and methamidophos (ISO)		
29305000	Captafol (ISO) and methamidophos (ISO)	2.50%	EIF
293090	– Other		
29309010	Isooctyl thioglycolate	2.50%	EIF
29309020	D, L-hydroxy analog of D, L-methionine	Free	EIF
29309030	L-Cystine	Free	EIF
29309040	Cysteine	Free	EIF
29309051	Sodium ethylxanthate	5.00%	EIF
29309059	Other dithiocarbonates (xanthates)	5.00%	EIF
29309090	Other organo-sulphur compounds	2.50%	EIF
2931	Other organo-inorganic compounds:		
293110	– Tetramethyl lead and tetraethyl lead		
29311000	Tetramethyl lead and tetraethyl lead	5.00%	EIF
293120	– Tributyltin compounds		
29312010	Tributyl tin oxide	Free	EIF
29312090	Other tributyltin compounds	4.00%	EIF
293190	– Other		
29319011	Salvarsan (arsphenamine)	5.00%	EIF
29319019	Other organo-arsenic compounds	5.00%	EIF
29319021	Dibutyl tin oxide	2.50%	EIF
29319022	Diocetyl tin oxide	2.50%	EIF
29319029	Other organo-tin compounds	4.00%	EIF
29319040	Organo-phosphine compounds	5.00%	EIF
29319051	Octamethyl (phenyl or other organic functional groups) cyclotetrasiloxane	2.50%	EIF
29319059	Other organo-silicon compounds	2.50%	EIF
29319090	Other organo-inorganic compounds	5.00%	EIF
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:		
29321	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
293211	– – Tetrahydrofuran		
29321100	Tetrahydrofuran	5.00%	EIF
293212	– – 2-Furaldehyde (furfuraldehyde)		
29321200	2-Furaldehyde (furfuraldehyde)	2.50%	EIF
293213	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol		
29321310	Furfuryl alcohol	2.50%	EIF
29321320	Tetrahydrofurfuryl alcohol	5.00%	EIF
293219	– – Other		
29321910	Furan	5.00%	EIF
29321920	Ranitidine HCL (N-[2[[[5-[(Dimethylamino)methyl]-2-furanyl] methyl]thio]ethyl]N'-methyl-2-nitro-1,1-ethenediamine hydrochloride	Free	EIF
29321990	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	5.00%	EIF
293220	– Lactones		
29322010	Coumarin, methylcoumarins and ethylcoumarins	5.00%	EIF
29322090	Other lactones	5.00%	EIF
29329	– Other:		
293291	– – Isosafrole		
29329100	Isosafrole	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
293292	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one		
29329200	1-(1,3-Benzodioxol-5-yl) Propan-2-one	5.00%	EIF
293293	-- Piperonal		
29329300	Piperonal	5.00%	EIF
293294	-- Safrole		
29329400	Safrole	5.00%	EIF
293295	-- Tetrahydrocannabinols (all isomers)		
29329500	Tetrahydrocannabinols (all isomers)	5.00%	EIF
293299	-- Other		
29329900	Other heterocyclic compound with oxygen hetero-atom(s) only	5.00%	EIF
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:		
29331	-- 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	Free	EIF
293319	-- Other		
29331900	Other compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	5.00%	EIF
29332	-- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
293321	-- Hydantoin and its derivatives		
29332100	Hydantoin and its derivatives	5.00%	EIF
293329	-- Other		
29332900	Other compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure	3.50%	EIF
29333	-- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
293331	-- Pyridine and its salts		
29333110	Pyridine	5.00%	EIF
29333120	Salts of pyridine	5.00%	EIF
293332	-- Piperidine and its salts		
29333200	Piperidine and its salts	5.00%	EIF
293333	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); 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 (INN) intermediate a, phencyclidine (INN) (pcp), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5.00%	EIF
293339	-- Other		
29333910	2-Vinyl pyridine	2.50%	EIF
29333920	Nicametate citrate (3-Pyridinecarboxylic acid 2-(diethylamino) ethyl ester citrate)	Free	EIF
29333930	Cloperastine HCL (1-[2-[(4-Chlorophenyl) phenylmethoxy] ethyl] piperidine hydrochloride)	Free	EIF
29333990	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	5.00%	EIF
29334	-- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
293341	-- Levorphanol (INN) and its salts		

HS 2012	Description	Base Rate	Staging Category
29334100	Levorphanol (INN) and its salts	5.00%	EIF
293349	-- Other		
29334900	Other compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	5.00%	EIF
29335	-- 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	Free	EIF
293353	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof		
29335300	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	Free	EIF
293354	-- Other derivatives of malonylurea (barbituric acid); salts thereof		
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	EIF
293355	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.00%	EIF
293359	-- Other		
29335910	Purine	5.00%	EIF
29335990	Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	5.00%	EIF
29336	-- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
293361	-- Melamine		
29336100	Melamine	2.50%	EIF
293369	-- Other:		
29336910	Trimer of Hexamethylene diisocyanate	1.20%	EIF
29336990	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5.00%	EIF
29337	-- Lactams:		
293371	-- 6-Hexanelactam (epsilon-caprolactam)		
29337100	6-Hexanelactam (epsilon-caprolactam)	1.00%	EIF
293372	-- Clobazam (INN) and methyprylon (INN)		
29337200	Clobazam (INN) and methyprylon (INN)	5.00%	EIF
293379	-- Other lactams		
29337900	Other lactams	5.00%	EIF
29339	-- 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		

HS 2012	Description	Base Rate	Staging 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), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5.00%	EIF
293399	-- Other		
29339910	Indole	2.50%	EIF
29339920	Flumequine (9-Fluoro-6,7-dihydro-5-methyl-1-oxo-1H,5H-benzo [ij] quinolizine-2-carboxylic acid)	Free	EIF
29339990	Other heterocyclic compounds with nitrogen hetero-atom(s) only	5.00%	EIF
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	3.50%	EIF
293420	-- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		
29342010	2-Mercaptobenzothiazole and its sodium salt	6.50%	EIF
29342020	Dibenzothiazyl disulfide	6.50%	EIF
29342030	N - tert - butyl - 2 - benzothiazylsulfenamide	6.50%	EIF
29342040	N - cyclohexyl - 2 - benzothiazylsulfenamide	6.50%	EIF
29342090	Other compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.00%	EIF
293430	-- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		
29343000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5.00%	EIF
29349	-- Other:		
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		
29349110	Oxazolam (10-Chloro-2,3,7,11b-tetrahydro-2-methyl-11b-phenyloxazole [3,2-d][1,4]benzodiazepin-6(5H)-one)	Free	EIF
29349190	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5.00%	EIF
293499	-- Other		
29349910	Salts of nucleic acid	5.00%	EIF
29349920	Thioctamide (1,2-Dithiolane-3-pentanoic amide)	6.50%	EIF
29349930	Mesulphen (2,6-Dimethyl thianthrene & P-ditoluenedisulfide)	Free	EIF
29349940	Chlormezanone (2-(4-Chlorophenyl)tetrahydro-3- methyl-4H-1,3-thiazin-4-one 1,1-dioxide)	Free	EIF

HS 2012	Description	Base Rate	Staging Category
29349950	Piroxicam (4-Hydroxy-2-methyl-N-2-pyridinyl- 2H-1,2-benzothiazine-3- carboxamide 1,1- dioxide)	Free	EIF
29349960	Chlorzoxazone (5-Chloro-2(3H)-benzoxazolone); (5-Chloro-2(3H)-benzolone);(5-Chloro-2hydroxy benzoxazole)	Free	EIF
29349970	7-Aminodeacetoxycefalosporanic acid (7-ADCA)	6.50%	EIF
29349980	7-Phenylacetaminodeacetoxycephalosporanic acid (CEFAG)	6.50%	EIF
29349990	Other heterocyclic compounds	5.00%	EIF
2935	Sulphonamides		
293500	Sulphonamides		
29350000	Sulphonamides	5.00%	EIF
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:		
29362	– Vitamins and their derivatives, unmixed:		
293621	– – Vitamins A and their derivatives		
29362100	Vitamins A and their derivatives	Free	EIF
293622	– – Vitamin B1 and its derivatives		
29362200	Vitamin b1 and its derivatives	Free	EIF
293623	– – Vitamin B2 and its derivatives		
29362300	Vitamin b2 and its derivatives	Free	EIF
293624	– – D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives		
29362400	D- or dl-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	Free	EIF
293625	– – Vitamin B6 and its derivatives		
29362500	Vitamin b6 and its derivatives	Free	EIF
293626	– – Vitamin B12 and its derivatives		
29362600	Vitamin b12 and its derivatives	Free	EIF
293627	– – Vitamin C and its derivatives		
29362700	Vitamin c and its derivatives	Free	EIF
293628	– – Vitamin E and its derivatives		
29362800	Vitamin e and its derivatives	Free	EIF
293629	– – Other vitamins and their derivatives		
29362910	Vitamin d and its derivatives	Free	EIF
29362920	Biotin h (vitamin H) and its derivatives	Free	EIF
29362930	Vitamin k and its derivatives	Free	EIF
29362940	Nicotinic Acid(3-Pyridine carboxylic acid or Niacin)	Free	EIF
29362950	Nicotinamide(3-Pyridine carboxamide)	Free	EIF
29362990	Other vitamins and their derivatives, unmixed	Free	EIF
293690	– Other, including natural concentrates		
29369010	Intermixtures of vitamin a and vitamin d	Free	EIF
29369020	Provitamins, unmixed	Free	EIF
29369090	Other intermixtures of provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, whether or not in any solvent	Free	EIF
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:		
29371	– 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	Free	EIF
293712	– – Insulin and its salts		

HS 2012	Description	Base Rate	Staging Category
29371200	Insulin and its salts	Free	EIF
293719	-- Other		
29371900	Other polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues	Free	EIF
29372	-- Steroidal hormones, their derivatives and structural analogues:		
293721	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		
29372110	Cortisone, prednisone, prednisolone	Free	EIF
29372120	Hydrocortisone	Free	EIF
293722	-- Halogenated derivatives of corticosteroidal hormones		
29372200	Halogenated derivatives of corticosteroidal hormones	Free	EIF
293723	-- Oestrogens and progestogens		
29372300	Oestrogens and progestogens	Free	EIF
293729	-- Other		
29372910	Methyl prednisolone	Free	EIF
29372990	Other steroidal hormones, their derivatives and structural analogues	Free	EIF
293750	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	EIF
293790	-- Other		
29379000	Other hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones	Free	EIF
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	Free	EIF
293890	-- Other		
29389000	Other glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	EIF
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
29391	-- 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	Free	EIF
293919	-- Other		
29391910	Alkaloids of opium	Free	EIF
29391920	Other derivatives of alkaloids of opium; salts thereof	Free	EIF
293920	-- Alkaloids of cinchona and their derivatives; salts thereof		
29392000	Alkaloids of cinchona and their derivatives; salts thereof	Free	EIF
293930	-- Caffeine and its salts		
29393010	Caffeine Anhydrous(3,7-Dihydro-1,3,7- trimethyl-1H-purine-2,6-dione)	Free	EIF

HS 2012	Description	Base Rate	Staging Category
29393020	Caffeine Monohydrate(3,7-Dihydro-1,3,7- trimethyl-1H-purine-2,6-dione monohydrate)	Free	EIF
29393090	Other caffeine and its salts	Free	EIF
29394	– Ephedrine and its salts:		
293941	– – Ephedrine and its salts		
29394100	Ephedrine and its salts	Free	EIF
293942	– – pseudoephedrine (inn) and its salts		
29394200	Pseudoephedrine (inn) and its salts	Free	EIF
293943	– – Cathine (INN) and its salts		
29394300	Cathine (INN) and its salts	Free	EIF
293944	– – Norephedrine and its salts		
29394400	Norephedrine and its salts	Free	EIF
293949	– – Other		
29394990	Other ephedrine and their salts	Free	EIF
29395	– Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
293951	– – Fenetylline (INN) and its salts		
29395100	Fenetylline (INN) and its salts	Free	EIF
293959	– – Other		
29395910	Theophylline sodium glycinate	Free	EIF
29395920	Dyphylline(7-(2,3-Dihydroxypropyl)-3,7-dihydro-1,3-dimethyl-1H-purine-2,6-dione)	Free	EIF
29395930	Theophylline(3,7-Dihydro-1,3-dimethyl-1H- purine-2,6-dione)	Free	EIF
29395990	Other theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	Free	EIF
29396	– Alkaloids of rye ergot and their derivatives; salts thereof:		
293961	– – Ergometrine (INN) and its salts		
29396100	Ergometrine (INN) and its salts	Free	EIF
293962	– – Ergotamine (INN) and its salts		
29396200	Ergotamine (INN) and its salts	Free	EIF
293963	– – Lysergic acid and its salts		
29396300	Lysergic acid and its salts	Free	EIF
293969	– – Other		
29396900	Other alkaloids of rye ergot and their derivatives; salts thereof	Free	EIF
29399	– Other:		
293991	– – Cocaine, ecgonine, levometamphetamine, metamphetamine (INN), metamphetamine racemate; salts, esters and other derivatives thereof		
29399100	Cocaine, ecgonine, levometamphetamine, metamphetamine (INN), metamphetamine racemate; salts, esters and other derivatives thereof	Free	EIF
293999	– – Other		
29399910	Cannabis indica	Free	EIF
29399920	Cocaine alkaloids	Free	EIF
29399930	Other narcotics	Free	EIF
29399940	Berberine tannate(7,8,13,13A-tetrahydro-9,10-dimethoxy-2,3-(methyle nedioxy)berbinium tannate)	Free	EIF
29399990	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	EIF
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		

HS 2012	Description	Base Rate	Staging Category
294000	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 29.37, 29.38 or 29.39	Free	EIF
2941	Antibiotics:		
294110	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof		
29411010	Benzylpenicillin G sulfoxide ([2s-(2 α ,5 α ,6 β)]-3,3-dimethyl-7-oxo-6-[(phenylacetyl)amino]-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid sulfoxide)	Free	EIF
29411020	Amoxicillin Trihydrate(6-[[Amino(4-hydroxyphenyl)acetyl]amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid)	Free	EIF
29411030	Ampicillin Trihydrate(6-[(Aminophenylacetyl) amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo [3.2.0]heptane-2-carboxylic acid)	Free	EIF
29411040	Procaine Penicillin G (3, 3-Dimethyl - 7 -oxo-6-[(phenylacetyl) amino] - 4 - thia - 1 - azabicyclo [3.2.0] heptane - 2 -carboxylic acid compd with 2- (diethylamino) ethyl 4- aminobenzoate monohydrate)(oral)	Free	EIF
29411090	Penicillins and their other derivatives with a penicillanic acid structure; other salts thereof	Free	EIF
294120	– Streptomycins and their derivatives; salts thereof		
29412000	Streptomycins and their derivatives; salts thereof	Free	EIF
294130	– Tetracyclines and their derivatives; salts thereof		
29413010	Chlortetracycline(7-Chloro-4-dimethylamino-1,4,4a,5,5a,6,11,12a-octahydro-3,6,10,12,12a-pentahydroxy-6-methyl-1,11-dioxo-2-naphthace-necarboxamide)	Free	EIF
29413090	Tetracyclines and their other derivatives; salts thereof	Free	EIF
294140	– Chloramphenicol and its derivatives; salts thereof		
29414010	Chloramphenicol(2,2-Dichloro-N-[2-hydroxy-1-(hydroxymethyl)-2-(4-nitrophenyl)ethyl] acetamide)	Free	EIF
29414020	derivatives of chloramphenicol; salts thereof	Free	EIF
294150	– Erythromycin and its derivatives; salts thereof		
29415010	Erythromycin Estolate(Erythromycin propionate lauryl sulphate(salt))	Free	EIF
29415090	Erythromycin and its derivatives; other salts thereof	Free	EIF
294190	– Other		
29419010	Gentamycine sulfate	Free	EIF
29419090	Other antibiotics	Free	EIF
2942	Other organic compounds		
294200	Other organic compounds		
29420010	Chemicals, used for manufacturing of pharmaceutical, veterinary medicines	2.50%	EIF
29420090	Other organic compounds	5.00%	EIF
30	Chapter 30 pharmaceutical products		
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		
30012000	Extracts of glands or other organs or of their secretions	Free	EIF

HS 2012	Description	Base Rate	Staging Category
300190	– Other		
30019010	Heparin and its salts	Free	EIF
30019020	Bone, skin, for grafting, sterile	Free	EIF
30019030	Cornea, for transplanting, sterile	Free	EIF
30019040	Glands and other organs, dried, whether or not powdered	Free	EIF
30019090	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free	EIF
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
300210	– Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes		
30021000	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	Free	EIF
300220	– Vaccines for human medicine		
30022000	Vaccines for human medicine	Free	EIF
300230	– Vaccines for veterinary medicine:		
30023010	Vaccines against foot and mouth disease	Free	EIF
30023090	Other vaccines for veterinary medicine	Free	EIF
300290	– Other		
30029010	Micro-organisms (bacteria) for treating swine dungs	Free	EIF
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products	Free	EIF
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:		
30031010	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure	Free	EIF
30031020	Medicaments, containing streptomycins or their derivatives	Free	EIF
300320	– Containing other antibiotics:		
30032000	Medicaments, containing other antibiotics	Free	EIF
30033	– Containing hormones or other products of heading 29.37 but not containing antibiotics:		
300331	– – Containing insulin		
30033100	Medicaments, containing insulin	Free	EIF
300339	– – Other:		
30033900	Medicaments, containing other hormones	Free	EIF
300340	– Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:		
30034011	Opium and opium alkaloids preparations	Free	EIF
30034012	Cannabis indica preparations	Free	EIF
30034013	Cocaine alkaloids preparations	Free	EIF
30034019	Other narcotics preparations	Free	EIF
30034090	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free	EIF

HS 2012	Description	Base Rate	Staging Category
300390	– Other:		
30039010	Other medicaments, containing vitamins or other products of heading 2936	Free	EIF
30039020	Anesthetics	Free	EIF
30039030	Substitutes of blood, substitutes of plasma and preparations of genetic recombinants	Free	EIF
30039040	Nutrients and electrolytes	Free	EIF
30039050	Hemodialysis concentrate, not put up in measured doses or in forms or packings for retail sale	Free	EIF
30039060	Antibacterial, sulfa drugs	Free	EIF
30039071	Wine, medicated	20.00%	EIF
30039079	Other chinese medicine preparations	Free	EIF
30039092	Anti-cancer preparations	Free	EIF
30039093	Pesticide-poisoning cures	Free	EIF
30039094	Drugs for anti human immunodeficiency virus (HIV) infections	Free	EIF
30039099	Other 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	Free	EIF
3004	Medicaments (excluding goods of headings 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	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure	Free	EIF
30041020	Medicaments, containing streptomycins or their derivatives	Free	EIF
300420	– Containing other antibiotics:		
30042000	Medicaments, containing other antibiotics	Free	EIF
30043	– Containing hormones or other products of heading 29.37 but not containing antibiotics:		
300431	– – Containing insulin		
30043100	Medicaments, containing insulin	Free	EIF
300432	– – Containing corticosteroid hormones, their derivatives or structural analogues		
30043200	Containing adrenal cortical hormones, their derivatives or structural analogues	Free	EIF
300439	– – Other:		
30043900	Medicaments, containing other hormones	Free	EIF
300440	– Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
30044011	Opium and opium alkaloids preparations	Free	EIF
30044012	Cannabis indica preparations	Free	EIF
30044013	Cocaine alkaloids preparations	Free	EIF
30044019	Other narcotics preparations	Free	EIF
30044091	Medicaments, antidotes for narcotics	Free	EIF
30044099	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	Free	EIF
300450	– Other medicaments containing vitamins or other products of heading 29.36:		
30045000	Other medicaments containing vitamins or other products of heading 29.36	Free	EIF

HS 2012	Description	Base Rate	Staging Category
300490	– Other:		
30049010	Anesthetics	Free	EIF
30049020	Substitutes of blood, substitutes of plasma and preparations of genetic recombinants	Free	EIF
30049030	Nutrients and electrolytes	Free	EIF
30049040	Hemodialysis concentrate, put up in measured doses or in forms or packings for retail sale	Free	EIF
30049050	Antibacterial, sulfa drugs	Free	EIF
30049061	Wine, medicated	20.00%	EIF
30049069	Other chinese medicine preparations	Free	EIF
30049071	Anti-cancer preparations	Free	EIF
30049072	Drugs for anti human immunodeficiency virus (HIV) infections	Free	EIF
30049080	pesticide-poisoning cures	Free	EIF
30049091	Immunosuppressive preparations	Free	EIF
30049092	Water, distilled, in ampoules	Free	EIF
30049099	Other 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	Free	EIF
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	Surgical adhesive tape	Free	EIF
30051020	Adhesive plasters	Free	EIF
30051090	Other adhesive dressings and other articles having an adhesive layer	Free	EIF
300590	– Other:		
30059010	Wadding	Free	EIF
30059020	Absorbent gauze	Free	EIF
30059030	Bandage	Free	EIF
30059040	Absorbent cotton	Free	EIF
30059090	Others articles of heading 30.05	Free	EIF
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, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure	Free	EIF
30061020	Sterile laminaria and sterile laminaria tents	Free	EIF
30061031	Sterile absorbable surgical or dental haemostatics, of cotton	Free	EIF
30061039	Sterile absorbable surgical or dental haemostatics, of other materials	Free	EIF
30061040	sterile surgical or dental adhesion barriers, whether or not absorbable	4.90%	EIF
300620	– Blood-grouping reagents		

HS 2012	Description	Base Rate	Staging Category
30062000	Blood-grouping reagents	Free	EIF
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	Free	EIF
300640	– Dental cements and other dental fillings; bone reconstruction cements:		
30064010	Dental cements and other dental fillings	Free	EIF
30064020	Bone reconstruction cements	Free	EIF
300650	– First-aid boxes and kits		
30065010	First-aid boxes	Free	EIF
30065020	First-aid kits	Free	EIF
300660	– Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		
30066000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	EIF
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	5.00%	EIF
30069	– Other		
300691	– – Appliances identifiable for ostomy use		
30069100	Appliances identifiable for ostomy use	5.00%	EIF
300692	– – Waste pharmaceuticals		
30069200	Waste pharmaceuticals	0.50%	EIF
31	Chapter 31 fertilisers		
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	Dung	Free	EIF
31010020	Guano	Free	EIF
31010090	Other 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	Free	EIF
3102	Mineral or chemical fertilisers, nitrogenous:		
310210	– Urea, whether or not in aqueous solution		
31021010	Urea, for fertilisers use	Free	EIF
31021020	Urea, coated	Free	EIF
31021090	Other urea	Free	EIF
31022	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
310221	– – Ammonium sulphate		
31022110	Ammonium sulphate, for fertiliser use	Free	EIF
31022190	Other ammonium sulphate	Free	EIF
310229	– – Other		
31022900	Double salts and mixtures of ammonium sulphate and ammonium nitrate	Free	EIF
310230	– Ammonium nitrate, whether or not in aqueous solution		

HS 2012	Description	Base Rate	Staging Category
31023010	Ammonium nitrate, for fertiliser use	Free	EIF
31023090	Other ammonium nitrate	Free	EIF
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	Free	EIF
310250	– Sodium nitrate		
31025010	Sodium nitrate, for fertiliser use	Free	EIF
31025090	Other sodium nitrate	Free	EIF
310260	– Double salts and mixtures of calcium nitrate and ammonium nitrate		
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	EIF
310280	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	EIF
310290	– Other, including mixtures not specified in any foregoing subheading or Tariff item of this heading		
31029000	Other mineral or chemical fertilisers, nitrogenous, including mixtures not specified in the foregoing subheadings	Free	EIF
3103	Mineral or chemical fertilisers, phosphatic:		
310310	– Superphosphates		
31031000	Superphosphate	Free	EIF
310390	– Other		
31039000	Other mineral or chemical fertilisers, phosphatic, including mixtures not specified in the foregoing subheadings	Free	EIF
3104	Mineral or chemical fertilisers, potassic:		
310420	– Potassium chloride		
31042010	Potassium chloride, for fertiliser use	Free	EIF
31042090	Other potassium chloride	Free	EIF
310430	– Potassium sulphate		
31043010	Potassium sulphate, for fertiliser use	Free	EIF
31043090	Other potassium sulphate	Free	EIF
310490	– Other		
31049010	Potassium magnesium sulphate (whether or not pure)	Free	EIF
31049090	Other mineral or chemical fertilisers, potassic including mixtures not specified in the foregoing subheadings	Free	EIF
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	Free	EIF
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	Free	EIF
310530	– Diammonium hydrogenorthophosphate (diammonium phosphate)		
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
310540	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		

HS 2012	Description	Base Rate	Staging Category
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF
31055	– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
310551	– – Containing nitrates and phosphates		
31055100	Other mineral or chemical fertilisers containing nitrates and phosphates	Free	EIF
310559	– – Other		
31055900	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	Free	EIF
310560	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphours and potassium	Free	EIF
310590	– Other		
31059000	Other fertilisers	Free	EIF
32	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	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
320110	– Quebracho extract		
32011000	Quebracho extract	Free	EIF
320120	– Wattle extract		
32012000	Wattle extract	Free	EIF
320190	– Other		
32019010	Tannic acid and their derivatives	Free	EIF
32019020	Oak or chestnut extract	Free	EIF
32019090	Other tanning extracts of vegeable origin	Free	EIF
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	Free	EIF
320290	– Other:		
32029010	Synthetic inorganic tanning substances	Free	EIF
32029020	Enzymatic preparations for pre-tanning	Free	EIF
32029030	Tanning preparations, whether or not containing natural tanning substances	Free	EIF
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		
32030011	Cochinea	Free	EIF
32030019	Other colouring matter of animal origin	Free	EIF
32030021	Logwood extract	Free	EIF
32030022	Cutch	Free	EIF
32030029	Other colouring matter of vegetable origin	Free	EIF
32030030	Preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter	Free	EIF

HS 2012	Description	Base Rate	Staging 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:		
32041	– Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
320411	– – Disperse dyes and preparations based thereon		
32041110	Disperse dyes	5.00%	EIF
32041120	Preparations based on disperse dyes	5.00%	EIF
320412	– – Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		
32041210	Acid dyes, whether or not premetallised	5.00%	10
32041220	Preparations based on acid dyes	5.00%	10
32041230	Mordant dyes	5.00%	10
32041240	Preparations based on mordant dyes	5.00%	10
320413	– – Basic dyes and preparations based thereon		
32041310	Basic dyes	5.00%	EIF
32041320	Preparations based on basic dyes	5.00%	EIF
320414	– – Direct dyes and preparations based thereon		
32041410	Direct dyes	5.00%	EIF
32041420	Preparations based on direct dyes	5.00%	EIF
320415	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon		
32041511	Indigo artificial	5.00%	EIF
32041519	Other vat dyes (including those usable in the state as pigments)	5.00%	EIF
32041520	Preparations based on vat dyes (including those usable in that state as pigments)	5.00%	EIF
320416	– – Reactive dyes and preparations based thereon		
32041610	Reactive dyes	5.00%	EIF
32041620	Preparations based on reactive dyes	5.00%	EIF
320417	– – Pigments and preparations based thereon		
32041711	Organic fluorescent pigments	5.00%	EIF
32041719	Other synthetic organic pigments	5.00%	EIF
32041720	Preparations based on synthetic organic pigments	5.00%	EIF
320419	– – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		
32041911	Sulfur dyes	5.00%	10
32041912	Preparations based on sulfur dyes	5.00%	10
32041991	Other synthetic organic colouring matter, whether or not chemically defined (including mixtures of colouring matter of two or more of the subheadings 3204.11 3204.19)	5.00%	10
32041992	Preparations based on other synthetic organic colouring matter (including preparations based on colouring matter of two or more of the subheading 3204.11 to 3204.19)	5.00%	10
320420	– Synthetic organic products of a kind used as fluorescent brightening agents		
32042000	Synthetic organic products of a kind used as fluorescent brightening agents	5.00%	EIF
320490	– Other		
32049000	Other synthetic organic products of a kind used as luminophores, whether or not chemically defined	5.00%	EIF
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		
320500	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		

HS 2012	Description	Base Rate	Staging Category
32050010	Colour lakes	5.00%	EIF
32050020	Preparations as specified in Note 3 to this Chapter based on colour lakes	5.00%	EIF
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:		
32061	– Pigments and preparations based on titanium dioxide:		
320611	– – Containing 80% or more by weight of titanium dioxide calculated on the dry matter		
32061100	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry matter	2.00%	EIF
320619	– – Other		
32061900	Other pigments and preparations based on titanium dioxide	2.00%	EIF
320620	– Pigments and preparations based on chromium compounds		
32062010	Chrome yellow	4.00%	EIF
32062090	Other pigments and preparations based on chromium compounds	4.00%	EIF
32064	– Other colouring matter and other preparations:		
320641	– – Ultramarine and preparations based thereon		
32064110	Ultramarine	4.00%	EIF
32064120	Preparations based on ultramarine	4.00%	EIF
320642	– – Lithopone and other pigments and preparations based on zinc sulphide		
32064210	Lithopone (lithophone)	4.00%	EIF
32064220	Other pigments and preparations based on zinc sulphide	4.00%	EIF
320649	– – Other		
32064910	Powder of bronze	5.00%	EIF
32064920	Ochres, siennas and umbers, chemically treated	4.00%	EIF
32064930	Pigments and preparations based on cadmium compounds	5.00%	EIF
32064940	pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	4.00%	EIF
32064990	Other colouring matters and other preparations	4.00%	EIF
320650	– Inorganic products of a kind used as luminophores		
32065010	Fluorescent material for lamp use	5.00%	EIF
32065020	Inorganic fluorescent pigment	5.00%	EIF
32065090	Other inorganic products of a kind used as luminophores	5.00%	EIF
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		
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	5.00%	EIF
320720	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
32072010	Enamel	5.00%	EIF
32072020	Glazes	5.00%	EIF
32072030	Engobes (slips) and similar preparations	5.00%	EIF
320730	– Liquid lustres and similar preparations		
32073010	Metallic conductor paste, metallic dielectric paste, metallic resistor paste	1.00%	EIF
32073090	Other liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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	3.50%	EIF
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	Paints or enamels, based on polyesters	6.00%	5
32081020	Conductive paints (containing copper powder, silver powder or nickel powder only), based on polyesters	6.50%	5
32081091	Other paints (including enamels and lacquers) based on polyesters, dispersed or dissolved in a non-aqueous medium	6.50%	5
32081092	Other varnishes based on polyesters, dispersed or dissolved in a non-aqueous medium	5.00%	5
320820	– Based on acrylic or vinyl polymers:		
32082010	Paints or enamels, based on acrylic or vinyl polymers	5.00%	5
32082020	Conductive paints (containing copper powder, silver powder or nickel powder only), based on acrylic or vinyl polymers	5.00%	5
32082091	Other paints (including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	5.00%	5
32082092	Other varnishes based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	3.50%	EIF
320890	– Other:		
32089010	Other paints or enamels	6.50%	5
32089020	Other conductive paints (containing copper powder, silver powder or nickel powder only)	6.50%	5
32089091	Other paints (including enamels and lacquers) based on synthetic polymer or chemically modified natural polymers dispersed or dissolved in a non-aqueous medium	6.50%	5
32089092	Other varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	5.00%	5
32089093	Solutions as defined in Note 4 to this Chapter	5.00%	5
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:		
320910	– Based on acrylic or vinyl polymers:		
32091010	Paints (including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a aqueous medium	6.50%	5
32091020	Varnishes based on acrylic vinyl polymers, dispersed or dissolved in a aqueous medium	5.00%	5
320990	– Other:		
32099010	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a aqueous medium	6.50%	5
32099020	Other varnishes based on synthetic polymers or chemically modified natural polymers.,dispersed or dissolved in a aqueous medium	5.00%	5
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:		

HS 2012	Description	Base Rate	Staging Category
32100010	Prepared water pigments of a kind used for finishing leather	2.50%	EIF
32100020	Lacquers	6.50%	5
32100091	Other varnishes	5.00%	5
32100092	Other paints	6.50%	5
3211	Prepared driers		
321100	Prepared driers		
32110000	Prepared driers	6.00%	EIF
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		
32121010	Stamping foils, of paper base	6.50%	EIF
32121020	Stamping foils, of plastics base	6.50%	EIF
32121090	Other stamping foils	6.50%	EIF
321290	– Other		
32129010	Pearl essence	6.50%	EIF
32129020	Dyes and other colouring matter put up in forms or packings for retail sale	6.50%	EIF
32129030	Coloring and painting material	5.00%	EIF
32129090	Other pigments (including metallic powders and flakes) dispersed in a non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	6.50%	EIF
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	6.50%	EIF
321390	– Other		
32139000	Other artists, students or signboard painters colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	6.50%	EIF
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like:		
321410	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
32141010	Mastics, painters' fillings	6.50%	5
32141020	Sealing wax	5.00%	5
32141030	Sealing compound for can sealing	5.00%	5
32141090	Other glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' filling	5.00%	5
321490	– Other		
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	5.00%	5
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
32151	– Printing ink:		
321511	– – Black		
32151100	Black printing ink	6.50%	5
321519	– – Other		
32151900	Other printing inks	6.50%	5
321590	– Other:		
32159000	Other writing or drawing ink and other inks	6.50%	5
33	Chapter 33 essential oils and resinoids; perfumery, cosmetics or toilet preparations		

HS 2012	Description	Base Rate	Staging Category
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:		
33011	– Essential oils of citrus fruit:		
330112	– – Of orange		
33011200	Orange oil	Free	EIF
330113	– – Of lemon		
33011300	Lemon oil	Free	EIF
330119	– – – Other		
33011900	Other essential oils of citrus fruit	Free	EIF
33012	– Essential oils other than those of citrus fruit:		
330124	– – Of peppermint (<i>Mentha piperita</i>)		
33012400	Peppermint (<i>mentha piperita</i>) oil	Free	EIF
330125	– – Of other mints		
33012500	Essential oil of other mints	Free	EIF
330129	– – Other		
33012910	Camphor oil	Free	EIF
33012920	Citronella oil	Free	EIF
33012990	Other essential oils other than those of citrus fruit	Free	EIF
330130	– Resinoids		
33013000	Resinoids	Free	EIF
330190	– Other:		
33019011	Extracted oleoresins of opium	Free	EIF
33019012	Extracted oleoresins of liquorice	15.00%	5
33019013	Extracted oleoresins of hops	2.50%	EIF
33019014	Extracted oleoresins of pyrethrum	2.50%	EIF
33019015	Extracted oleoresins of the roots of plants containing rotenone	2.50%	EIF
33019016	Extracted oleoresins of aloes	15.00%	10
33019019	Other extracted oleoresins	5.00%	10
33019090	Other 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	Free	EIF
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	Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol	20.00%	10
33021090	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries	Free	EIF
330290	– Other		
33029000	Other 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	Free	EIF
3303	Perfumes and toilet waters:		
330300	Perfumes and toilet waters:		

HS 2012	Description	Base Rate	Staging Category
33030000	Perfumes and toilet waters	Free	EIF
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	Free	EIF
330420	– Eye make-up preparations		
33042000	Eye make-up preparations	Free	EIF
330430	– Manicure or pedicure preparations		
33043010	Nail polishes	Free	EIF
33043020	Nail polish remover	Free	EIF
33043090	Other manicure or pedicure preparations	Free	EIF
33049	– Other:		
330491	– – Powders, whether or not compressed		
33049110	Face powder	Free	EIF
33049120	Prickly heat powder and talc and talcum powder	Free	EIF
33049190	Other toilet powders	Free	EIF
330499	– – Other		
33049910	Face cream	Free	EIF
33049920	Cleansing cream	Free	EIF
33049990	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments)	Free	EIF
3305	Preparations for use on the hair:		
330510	– Shampoos		
33051000	Shampoos and rinse	Free	EIF
330520	– Preparations for permanent waving or straightening		
33052000	Preparations for permanent waving or straightening	Free	EIF
330530	– Hair lacquers		
33053000	Hair lacquers	Free	EIF
330590	– Other		
33059010	Hair pomade, hair oil, hair emulsion, hair wax or wonder hair tonic	Free	EIF
33059020	Hair dyes	Free	EIF
33059090	Other preparations for use on the hair	Free	EIF
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	Tooth paste (whether or not including medicaments)	Free	EIF
33061020	Mouth washes, oral perfume, denture cleaner	Free	EIF
33061090	Other dentifrices	Free	EIF
330620	– Yarn used to clean between the teeth (dental floss):		
33062000	Yarn used to clean between the teeth (dental floss), in individual retail packages	Free	EIF
330690	– Other		
33069000	Other preparation for oral or dental hygiene, including denture fixative pastes and powders	Free	EIF
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:		
33071000	Pre-shave, shaving or after-shave preparations	5.00%	EIF
330720	– Personal deodorants and antiperspirants		
33072000	Personal deodorants	5.00%	EIF
330730	– Perfumed bath salts and other bath preparations		
33073000	Perfumed bath salts and other bath preparations	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
33074	– 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	5.00%	EIF
330749	– – Other		
33074900	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	5.00%	EIF
330790	– Other:		
33079020	Cleaning solution for contact lens	5.00%	EIF
33079090	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties	5.00%	5
34	CHAPTER 34 SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER		
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:		
34011	– 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)		
34011100	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	Free	EIF
340119	– – Other		
34011900	Soap and organic surface-active products and preparations, in the form of bars, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, not for toilet use	Free	EIF
340120	– Soap in other forms		
34012010	Water-dispersible salt of a fatty acid	Free	EIF
34012090	Soap in other forms	Free	EIF
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 nor containing soap		
34013000	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	4.00%	EIF

HS 2012	Description	Base Rate	Staging 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:		
34021	– Organic surface-active agents, whether or not put up for retail sale:		
340211	– – Anionic		
34021100	Anionic, organic surface-active agents	4.00%	EIF
340212	– – Cationic		
34021200	Cationic organic surface-active agents	4.00%	EIF
340213	– – Non-ionic		
34021300	Non-ionic organic surface-active agents	4.00%	EIF
340219	– – Other		
34021900	Other organic surface-active agents	4.00%	EIF
340220	– Preparations put up for retail sale		
34022000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4.00%	EIF
340290	– Other		
34029000	Other surface-active preparations, washing preparations and cleaning preparations	4.00%	EIF
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:		
34031	– Containing petroleum oils or oils obtained from bituminous minerals:		
340311	– – Preparations for the treatment of textile materials, leather, furskins or other materials		
34031110	Process oil for textile use	3.50%	EIF
34031120	Process oil for leather use	3.50%	EIF
34031130	Process oil for plastic use	3.50%	EIF
34031140	Process oil for rubber use	3.50%	EIF
34031190	Preparations for the treatment of other materials	3.50%	EIF
340319	– – Other:		
34031910	Grease, lubricating	3.50%	EIF
34031920	Cutting-oil	3.50%	EIF
34031930	Release and mould release preparations	3.50%	EIF
34031941	Anti-rust preparations	3.50%	EIF
34031942	Anti-corrosion preparations	3.50%	EIF
34031990	Other lubricating preparations (as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals are classified in heading 2710)	3.50%	EIF
34039	– Other:		
340391	– – Preparations for the treatment of textile materials, leather, furskins or other materials		
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	3.50%	EIF
340399	– – Other:		
34039900	Other lubricating preparations	3.50%	EIF
3404	Artificial waxes and prepared waxes:		
340420	– Of poly(oxyethylene)(polyethylene glycol)		
34042000	Poly(oxyethylene) (polyethylene glycol)	Free	EIF
340490	– Other		
34049010	Prepared waxed for leather use	Free	EIF

HS 2012	Description	Base Rate	Staging Category
34049020	Chlorinated wax	3.50%	EIF
34049030	Lignite wax, chemically modified	Free	EIF
34049090	Other artificial waxes and prepared waxes	Free	EIF
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	Free	EIF
340520	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		
34052000	Polishes, creams of similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	EIF
340530	– Polishes and similar preparations for coachwork, other than metal polishes		
34053000	Polishes and similar preparations for coachwork, other than metal polishes	Free	EIF
340540	– Scouring pastes and powders and other scouring preparations		
34054000	Scouring pastes and powders and other scouring preparations	Free	EIF
340590	– Other		
34059000	Other polishes and similar preparations	Free	EIF
3406	Candles, tapers and the like		
340600	Candles, tapers and the like		
34060000	Candles, tapers and the like	Free	EIF
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	Free	EIF
34070020	Dental waxes or dental impression compounds	Free	EIF
34070030	Plaster specially prepared for use in dentistry	3.50%	EIF
34070090	Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	Free	EIF
35	Chapter 35 albuminoidal substances; modified starches; glues; enzymes		
3501	Casein, caseinates and other casein derivatives; casein glues:		
350110	– Casein		
35011000	Casein	4.00%	EIF
350190	– Other		
35019011	Casein acid	4.00%	EIF
35019012	Caseinates	4.00%	EIF
35019019	Other casein derivatives	4.00%	EIF
35019020	Casein glues	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
35021	– Egg albumin:		
350211	– – Dried		
35021110	Egg white powder, dried	20.00%	EIF
35021120	Other similar articles of egg white , dried	25.00%	EIF
35021190	Other egg albumins, dried	4.00%	EIF
350219	– – Other		
35021910	Egg white, frozen	25.00%	EIF
35021920	Other similar articles of egg white	25.00%	EIF
35021990	Other egg albumins	4.00%	EIF
350220	– Milk albumin, including concentrates of two or more whey proteins		
35022000	Milk albumin, including concentrates of two or more whey proteins	4.00%	EIF
350290	– Other		
35029000	Other 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	4.00%	EIF
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	Gelatin	2.50%	EIF
35030020	Gelatin derivatives	5.00%	EIF
35030030	Isinglass	5.00%	EIF
35030040	A Chiao (Corii Asini Colla)	2.50%	EIF
35030090	Other glues of animal origin, excluding casein glues of heading 35.01	5.00%	EIF
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		
35040011	Peptones and their derivatives	2.50%	EIF
35040019	Other protein substances and their derivatives	2.50%	EIF
35040020	Hide powder, whether or not chromed	5.00%	EIF
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	Dextrins	10.00%	EIF
35051020	Etherified or esterified starches	10.00%	EIF
35051040	Soluble or roasted starch	10.00%	EIF
35051051	Rice starch for fodder use	6.00%	EIF
35051059	Other alpha starches for fodder use	6.00%	EIF
35051061	Rice starch, not for fodder use	11.20%	EIF
35051069	Other alpha starches, not for fodder use	10.00%	EIF
35051090	Other modified starches	10.00%	EIF
350520	– Glues		

HS 2012	Description	Base Rate	Staging Category
35052000	Glues based on starches or on dextrans or other modified starches	12.50%	EIF
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:		
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	6.50%	EIF
350691	– – Adhesives based on polymers of heading 39.01 to 39.13 or on rubber		
35069110	Hot melt adhesives	6.50%	EIF
35069120	Adhesives of unvulcanised rubber or rubber compounds	5.00%	EIF
35069190	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.50%	EIF
350699	– – Other		
35069900	Other prepared glues and adhesives	6.50%	EIF
3507	Enzymes; prepared enzymes not elsewhere specified or included:		
350710	– Rennet and concentrates thereof:		
35071000	Rennet and concentrates thereof	5.00%	EIF
350790	– Other		
35079000	Other enzymes, and prepared enzymes	5.00%	5
36	CHAPTER 36 EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601	Propellant powders		
360100	Propellant powders		
36010010	Black powder	5.00%	EIF
36010020	Smokeless powders	5.00%	EIF
36010090	Other propellant powders	5.00%	EIF
3602	Prepared explosives, other than propellant powders		
360200	Prepared explosives, other than propellant powders		
36020010	Dynamite	6.50%	EIF
36020090	Other prepared explosives	6.50%	EIF
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
36030010	Safety fuses; detonating fuses	6.50%	EIF
36030020	Percussion or detonating caps	5.00%	EIF
36030030	Igniters	6.50%	EIF
36030040	Electric detonators	6.50%	EIF
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
360410	– Fireworks:		
36041010	Fireworks, toy	Free	EIF
36041020	Fireworks other than toy	Free	EIF
360490	– Other:		
36049010	Signalling flares	Free	EIF
36049020	Rain rockets	Free	EIF
36049030	Fog signals	Free	EIF
36049040	Very flares	Free	EIF
36049090	Other pyrotechnic articles	Free	EIF
3605	Matches, other than pyrotechnic articles of heading 36.04		
360500	Matches, other than pyrotechnic articles of heading 36.04		

HS 2012	Description	Base Rate	Staging Category
36050000	Matches, other than pyrotechnic articles of heading 36.04	6.50%	EIF
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 cm ³ :		
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	6.50%	EIF
360690	– Other:		
36069010	Ferro-cerium and other pyrophoric alloys	6.50%	EIF
36069020	Resin torches	6.50%	EIF
36069030	Fuels with a basis of alcohol, in solid or semi-solid form	6.50%	EIF
36069090	Other articles of combustible materials	6.50%	EIF
37	Chapter 37 photographic or cinematographic goods		
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		
37011000	X-ray plates and film, in the flat, sensitised, unexposed	Free	EIF
370120	– Instant print film		
37012000	Instant print film, in the flat, sensitised, unexposed, whether or not in packs	Free	EIF
370130	– Other plates and film, with any side exceeding 255 mm:		
37013000	Other plates and film, with any side exceeding 255 mm, in the flat, sensitised, unexposed	Free	EIF
37019	– Other:		
370191	– – For colour photography (polychrome)		
37019100	Other photographic plates and film, for colour photography (polychrome), in the flat, sensitised, unexposed	Free	EIF
370199	– – Other:		
37019990	Other photographic plates and film, not for colour photography (polychrome), in the flat, sensitised, unexposed	Free	EIF
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	Photographic film in rolls, for x-ray, sensitised, unexposed	Free	EIF
37023	– Other film, without perforations, of a width not exceeding 105 mm:		
370231	– – For colour photography (polychrome)		
37023110	Colour photographic film in rolls, uncut (width 35 mm and over, length over 800 m)	Free	EIF
37023190	Other film in rolls, without perforations, of a width not exceeding 105 mm, for color photography (polychrome), sensitised, unexposed	Free	EIF
370232	– – Other, with silver halide emulsion		
37023200	Other film in rolls, without perforations, of a width not exceeding 105 mm, with silver halide emulsion, sensitised, unexposed	Free	EIF
370239	– – Other		
37023900	Other photographic film in rolls, without perforations, of a width not exceeding 105 mm, sensitised, unexposed	Free	EIF
37024	– Other film, without perforations, of a width exceeding 105 mm:		

HS 2012	Description	Base Rate	Staging Category
370241	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		
37024110	Photographic film in rolls for printing or lithographic use	Free	EIF
37024120	Colour photographic film in rolls, uncut (length over 800 m)	Free	EIF
37024190	Other film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome), unexposed	Free	EIF
370242	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		
37024210	Photographic film in rolls for printing or lithographic use	Free	EIF
37024290	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography (polychrome), unexposed	Free	EIF
370243	-- Of a width exceeding 610 mm and of a length not exceeding 200 m		
37024310	Photographic film in rolls for printing or lithographic use	Free	EIF
37024390	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length not exceeding 200 m, unexposed	Free	EIF
370244	-- Of a width exceeding 105 mm but not exceeding 610 mm		
37024410	Colour photographic film in rolls, uncut (width exceeding 105 mm but not exceeding 610 mm, length more than 800 m)	Free	EIF
37024420	Photographic film for in rolls printing or lithographic use	Free	EIF
37024490	Other photographic film in rolls, without perforations, of a width exceeding 105 mm but not exceeding 610 mm, unexposed	Free	EIF
37025	-- Other film, for colour photography (polychrome):		
370252	-- Of a width not exceeding 16 mm		
37025200	Film in rolls, for photography, of a width not exceeding 16 mm, unexposed	Free	EIF
370253	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		
37025300	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides, unexposed	Free	EIF
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	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	Free	EIF
37025490	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides, unexposed	Free	EIF
370255	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37025510	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	EIF
37025590	Other film in rolls, for colour photography of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, unexposed	Free	EIF
370256	-- Of a width exceeding 35 mm		
37025610	Colour photograph film in rolls, uncut (length over 800 m)	Free	EIF
37025690	Other film in rolls, for colour photography of a width exceeding 35 mm, unexposed	Free	EIF
37029	-- Other:		

HS 2012	Description	Base Rate	Staging Category
370296	– – Of a width not exceeding 35 mm and of a length not exceeding 30 m		
37029600	Photographic monochrome film in rolls, of a width not exceeding 35 mm and of a length not exceeding 30 m, unexposed	Free	EIF
370297	– – Of a width not exceeding 35 mm and of a length exceeding 30 m		
37029700	Photographic monochrome film in rolls, of a width not exceeding 35 mm and of a length exceeding 30 m, unexposed	Free	EIF
370298	– – Of a width exceeding 35 mm		
37029800	Photographic monochrome film in rolls, of a width exceeding 35 mm, unexposed	Free	EIF
3703	Photographic paper, paperboard and textiles, sensitised, unexposed:		
370310	– In rolls of a width exceeding 610 mm		
37031010	Colour photographic paper in rolls, uncut (width 130 cm, length over 1000 m), unexposed	2.00%	EIF
37031090	Other photographic paper, paperboard and textiles, sensitised, unexposed, in rolls of a width exceeding 610 mm	2.00%	EIF
370320	– Other, for colour photography (polychrome)		
37032010	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant color photography print use	2.00%	EIF
37032090	Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography	2.00%	EIF
370390	– Other		
37039010	X-ray paper, unexposed	2.00%	EIF
37039020	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant print use	2.00%	EIF
37039091	Other photographic paper and paperboard, unexposed	2.00%	EIF
37039092	Other photographic textiles, unexposed	2.00%	EIF
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	Cinematograph, exposed but not developed	Free	EIF
37040020	Photographic paper, paperboard and textiles, exposed but not developed	Free	EIF
37040090	Other photographic plates, film, exposed but not developed	Free	EIF
3705	Photographic plates and film, exposed and developed, other than cinematographic film:		
370510	– For offset reproduction		
37051000	Photographic plates and film, exposed and developed, for offset reproduction, other than cinematographic film	Free	EIF
370590	– Other		
37059011	Photographic microfilms of books, documents, newspaper and periodicals, exposed and developed	Free	EIF
37059019	Other microfilms, exposed and developed	Free	EIF
37059090	Other photographic plates and film, exposed and developed, other than cinematograph film	Free	EIF
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		
37061031	35 mm mandarin cinema film, positive, first copy	Free	EIF
37061032	35 mm mandarin cinema film, positive, second copy	Free	EIF

HS 2012	Description	Base Rate	Staging Category
37061033	35 mm mandarin cinema film, positive, third copy and thereafter	Free	EIF
37061040	35 mm mandarin cinema film, negative	Free	EIF
37061051	35 mm foreign cinema film, positive, first copy	Free	EIF
37061052	35 mm foreign cinema film, positive, second copy	Free	EIF
37061053	35 mm foreign cinema film, positive, third copy and thereafter	Free	EIF
37061060	35 mm foreign cinema film, negative	Free	EIF
37061071	70 mm foreign cinema film, positive, first copy	Free	EIF
37061072	70 mm foreign cinema film, positive, second copy	Free	EIF
37061073	70 mm foreign cinema film, positive, third copy and thereafter	Free	EIF
37061080	70 mm foreign cinema film, negative	Free	EIF
37061091	70 mm mandarin cinema film, positive, first copy	Free	EIF
37061092	70 mm mandarin cinema film, positive, second copy	Free	EIF
37061093	70 mm mandarin cinema film, positive, third copy and thereafter	Free	EIF
37061099	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width 35 mm or more	Free	EIF
370690	– Other		
37069031	Cinematography film, colour, of a width of 8 mm	Free	EIF
37069032	Cinematography film, colour, of a width of 16 mm	Free	EIF
37069039	Other cinematography film, colour, of a width less than 35 mm	Free	EIF
37069041	Cinematography film, black and white, of a width of 8 mm	Free	EIF
37069042	Cinematography film, black and white, of a width of 16 mm	Free	EIF
37069049	Other cinematography film, black and white, of a width less than 35 mm	Free	EIF
37069090	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width less than 35 mm	Free	EIF
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	Sensitised emulsions, for photographic uses	3.50%	EIF
370790	– Other:		
37079010	Developing preparation, for photographic uses	3.50%	EIF
37079020	Fixing preparations, for photographic uses	3.50%	EIF
37079030	Toners, for photographic uses	3.50%	EIF
37079090	Other 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	3.50%	EIF
38	Chapter 38 miscellaneous chemical products		
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	2.50%	EIF
380120	– Colloidal or semi-colloidal graphite:		
38012000	Colloidal or semi-colloidal graphite	2.50%	EIF
380130	– Carbonaceous pastes for electrodes and similar pastes for furnace linings		

HS 2012	Description	Base Rate	Staging Category
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	2.50%	EIF
380190	– Other:		
38019000	Other preparations based on graphite or other carbon	2.50%	EIF
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black:		
380210	– Activated carbon		
38021000	Activated carbon	6.50%	EIF
380290	– Other		
38029011	Activated clay	2.50%	EIF
38029012	Activated bentonite	Free	EIF
38029013	Activated zeolite	2.50%	EIF
38029019	Other activated natural mineral products	2.50%	EIF
38029020	Animal black, including spent animal black	3.50%	EIF
3803	Tall oil, whether or not refined		
380300	Tall oil, whether or not refined		
38030000	Tall oil, whether or not refined	Free	EIF
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	3.40%	EIF
38040090	Other lyes, residual from the manufacture of wood pulp	3.40%	EIF
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		
38051000	Gum, wood or sulphate turpentine oils	2.50%	EIF
380590	– Other		
38059010	Crude dipentene	2.50%	EIF
38059020	Sulphite turpentine and other crude para-cymene	2.50%	EIF
38059030	Other terpenic oils produced by the distillation or other treatment of coniferous woods	2.50%	EIF
38059040	Pine oil	2.50%	EIF
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:		
380610	– Rosin and resin acids		
38061000	Rosin and resin acids	1.20%	EIF
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	1.20%	EIF
380630	– Ester gums:		
38063000	Ester gums	1.20%	EIF
380690	– Other		
38069010	Rosin acid	1.20%	EIF
38069020	Rosin spirit	1.20%	EIF
38069030	Rosin oil	1.20%	EIF
38069040	Run gums	1.20%	EIF
38069090	Other derivatives of rosin and resin acids	1.20%	EIF

HS 2012	Description	Base Rate	Staging Category
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 oil; wood creosote	2.50%	EIF
38070020	Wood naphtha	Free	EIF
38070030	Vegetable pitch	2.50%	EIF
38070040	Acetone oil	3.50%	EIF
38070050	Pine tar oil, rectified	2.50%	EIF
38070090	Other brewers, pitch and similar preparations based on rosin, resin acids or on vegetable pitch	1.20%	EIF
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers):		
380850	– Goods specified in Subheading Note 1 to this Chapter:		
38085000	Goods specified in Subheading Note 1 to this Chapter	3.00%	EIF
38089	– Other:		
380891	– – Insecticides:		
38089110	Insecticides in technical grade	2.50%	EIF
38089120	Flypapers and similar articles	5.00%	EIF
38089130	Mosquito smudges	5.00%	EIF
38089140	Wicks and candles	5.00%	EIF
38089150	Sulphur-treated bands	5.00%	EIF
38089190	Other insecticides products	5.00%	EIF
380892	– – Fungicides		
38089210	Other fungicides in technical grade	2.50%	EIF
38089220	Other fungicides products	3.50%	EIF
380893	– – Herbicides, anti-sprouting products and plant-growth regulators:		
38089311	Paraquat in technical grade	2.50%	EIF
38089312	Other herbicides in technical grade	Free	EIF
38089319	Other herbicides products	2.00%	EIF
38089321	Anti-sprouting products and plant-growth regulators in technical grade	2.50%	EIF
38089322	Anti-sprouting products and plant-growth regulators products	3.50%	EIF
380894	– – Disinfectants		
38089410	Disinfectants in technical grade	2.50%	EIF
38089420	Disinfectants products	5.00%	EIF
380899	– – Other		
38089911	Miticides in technical grade	2.50%	EIF
38089912	Miticides products	3.50%	EIF
38089921	Nematocides in technical grade	2.50%	EIF
38089922	Nematocides products	3.50%	EIF
38089931	Rodenticides in technical grade	2.50%	EIF
38089932	Rodenticides products	3.50%	EIF
38089991	Other pesticides or similar products in technical grade	2.50%	EIF
38089992	Other pesticides or similar products	3.50%	EIF
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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:		

HS 2012	Description	Base Rate	Staging Category
380910	– With a basis of amylaceous substances		
38091010	Sizes with a basis of amylaceous substances	10.00%	EIF
38091090	Other finishing agents, dye carriers and other products and preparations, of a kind in the textile, paper, leather or like industries, with a basis of amylaceous substances	10.00%	EIF
38099	– Other:		
380991	– – Of a kind used in the textile or like industries:		
38099100	Finishing agents, dye carriers and other products and preparations, of a kind used in the textile or like industries	5.00%	EIF
380992	– – Of a kind used in the paper or like industries:		
38099200	Finishing agents, dye carriers and other products and preparations, of a kind used in the paper or like industries	5.00%	EIF
380993	– – Of a kind used in the leather or like industries:		
38099300	Finishing agents, dye carriers and other products and preparations, of a kind used in leather or like industries	5.00%	EIF
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 for metal surfaces	5.00%	5
38101020	Soldering, brazing or welding powders and pastes consisting of metal and other materials	5.00%	5
381090	– Other		
38109010	Fluxes and other auxiliary preparations for soldering brazing or welding	5.00%	5
38109020	Coating preparations for welding electrodes or rods	5.00%	5
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
38111	– Anti-knock preparations:		
381111	– – Based on lead compounds		
38111100	Anti-knock preparations based on lead compounds	Free	EIF
381119	– – Other		
38111900	Other anti-knock preparations	Free	EIF
38112	– Additives for lubricating oils:		
381121	– – Containing petroleum oils or oils obtained from bituminous minerals		
38112100	Additives for lubricating oils, containing petroleum oils, or oils obtained from bituminous minerals	Free	EIF
381129	– – Other		
38112900	Other additives for lubricating oils	Free	EIF
381190	– Other		
38119000	Other additives for mineral oils or for other liquids used for the same purposes as mineral oils	2.50%	EIF
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:		
381210	– Prepared rubber accelerators		
38121000	Prepared rubber accelerators	5.00%	EIF
381220	– Compound plasticisers for rubber or plastics		

HS 2012	Description	Base Rate	Staging Category
38122000	Compound plasticisers for rubber or plastics	5.00%	EIF
381230	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
38123010	Anti-oxidising preparations for rubber or plastics	5.00%	EIF
38123020	Other compound stabilisers for rubber or plastics	5.00%	EIF
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		
381300	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		
38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	5.00%	EIF
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		
38140000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	5.00%	5
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
38151	– Supported catalysts:		
381511	– – With nickel or nickel compounds as the active substance		
38151100	Catalysts with nickel or nickel compounds as the active substance	1.00%	EIF
381512	– – With precious metal or precious metal compounds as the active substance		
38151200	Catalysts with precious metal or precious metal compounds as the active substance	1.00%	EIF
381519	– – Other		
38151900	Other supported catalysts	1.00%	EIF
381590	– Other:		
38159011	Complex catalyst of peroxide	5.00%	EIF
38159019	Other catalytics	1.00%	EIF
38159020	Other reaction initiators, reaction accelerators preparations	5.00%	EIF
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01		
381600	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 38.01	2.50%	EIF
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		
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	5.00%	EIF
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	Wafer, doped	Free	EIF
38180090	Other chemical elements and compounds doped for use in electronics	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
381900	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 braking oil	5.00%	EIF
38190090	Other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	5.00%	EIF
3820	Anti-freezing preparations and prepared de-icing fluids		
382000	Anti-freezing preparations and prepared de-icing fluids		
38200000	Anti-freezing preparations and prepared de-icing fluids	5.00%	EIF
3821	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells		
382100	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells		
38210000	Prepared culture media for development or maintenance of micro-organisms(including viruses and the like) or of plant, human or animal cells	5.00%	EIF
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:		
38220011	Litmus paper, cut to size	5.00%	EIF
38220019	Other litmus paper	5.00%	EIF
38220020	Test tape for diabetes, cut to size	5.00%	5
38220030	Diagnostic or laboratory reagents on a backing of plastics	5.00%	5
38220041	Other paper impregnated with diagnostic or laboratory reagents, cut to size	5.00%	5
38220049	Other paper impregnated with diagnostic or laboratory reagents	5.00%	5
38220050	Certified reference materials	5.00%	EIF
38220090	Other diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06	5.00%	5
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
38231	– Industrial monocarboxylic fatty acids; acid oils from refining:		
382311	– – Stearic acid		
38231100	Stearic acid	Free	EIF
382312	– – Oleic acid		
38231200	Oleic acid	1.00%	EIF
382313	– – Tall oil fatty acids		
38231300	Tall oil fatty acids	1.00%	EIF
382319	– – Other:		
38231910	Crude animal or vegetable palmitic acids	1.00%	EIF
38231920	Acid oils from refining, animal	Free	EIF
38231930	Acid oils from refining, vegetable	Free	EIF
38231990	Other industrial monocarboxylic fatty acids	Free	EIF

HS 2012	Description	Base Rate	Staging Category
382370	– Industrial fatty alcohols		
38237000	Industrial fatty alcohols	Free	EIF
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	4.00%	EIF
382430	– Non-agglomerated metal carbides mixed together or with metallic binders		
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5.00%	EIF
382440	– Prepared additives for cements, mortars or concretes		
38244000	Prepared additives for cements, mortars or concretes	5.00%	EIF
382450	– Non-refractory mortars and concretes		
38245000	Non-refractory mortars and concretes	5.00%	EIF
382460	– Sorbitol other than that of subheading 2905.44		
38246000	Sorbitol other than that of subheading 2905.44	6.50%	EIF
38247	– 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	Mixtures containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5.00%	EIF
382472	– – Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes		
38247200	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5.00%	EIF
382473	– – Containing hydrobromofluorocarbons (HBFCs)		
38247300	Mixtures containing hydrobromofluorocarbons (HBFCs)	5.00%	EIF
382474	– – Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		
38247400	Mixtures containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5.00%	EIF
382475	– – Containing carbon tetrachloride		
38247500	Mixtures containing carbon tetrachloride	5.00%	EIF
382476	– – Containing 1,1,1-trichloroethane (methyl chloroform)		
38247600	Mixtures containing 1,1,1-trichloroethane	5.00%	EIF
382477	– – Containing bromomethane (methyl bromide) or bromochloromethane		
38247700	Mixtures containing bromomethane (methyl bromide) or bromochloromethane	5.00%	EIF
382478	– – Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
38247800	Mixtures containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons	5.00%	EIF
382479	– – Other		
38247900	Other mixtures containing halogenated derivatives of methane, ethane or propane	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
38248	– Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
382481	– – Containing oxirane		
38248100	Mixtures and preparations containing oxirane (ethylene oxide)	5.00%	EIF
382482	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		
38248210	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) ,Condenser oil not of mineral oil origin	Free	EIF
38248290	Other mixtures and preparations containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	EIF
382483	– – Containing tris(2,3-dibromopropyl) phosphate		
38248300	Mixtures and preparations containing tris(2,3-dibromopropyl) phosphate	5.00%	EIF
382490	– Other:		
38249011	Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals	Free	EIF
38249012	Fusel oil	Free	EIF
38249013	Mixtures of C4-C9 alcohol	Free	EIF
38249014	Diethylene glycol dipropylene carbonate with starter	2.50%	EIF
38249015	Sodium 3,5-bis (b-hydroxy ethoxy carbonyl) benzene sulfonate of ethylene glycol solution	2.50%	EIF
38249016	Ammoniacal gas liquors	Free	EIF
38249021	Spent oxide	Free	EIF
38249022	Paste of barium titanate	Free	EIF
38249023	Other condenser oil not of mineral oil origin	Free	EIF
38249024	Marker tape dots	2.50%	EIF
38249025	Flotation reagent	2.50%	EIF
38249026	Cardoxide or carlime for oxygen breathing apparatus	Free	EIF
38249031	Ink eraser	3.50%	EIF
38249033	Paste for electrode	2.50%	EIF
38249037	Hot melt saturant for felted asbestos-toch	5.00%	EIF
38249038	Ceramic firing testers, fusible (for example, seger cones)	Free	EIF
38249041	Correctors	3.00%	EIF
38249042	Dimer of fatty acid, trimer of fatty acid	Free	EIF
38249043	Copying paste	Free	EIF
38249046	Ion exchangers	3.50%	EIF
38249051	Feedstuff additive (not containing medicinal substances)	2.50%	EIF
38249052	Chemical fertilisers, other than those of Chapter 31	Free	EIF
38249053	Prepared plant growing media	Free	EIF
38249060	Mixtures of oligomer polyol	2.50%	EIF
38249070	Ferromagnetic material	2.50%	EIF
38249080	Cosmetic preparations, not perfumed and not for immediate use	5.00%	EIF
38249091	Expansible cracked agent	3.50%	EIF
38249092	Mixtures and preparations containing naphthenic acids, their water-insoluble salts and their esters	5.00%	EIF
38249093	A mixture of oligomers of the diphenylmethane diisocyanate(excluding those products under tariff No.39093010)	5.00%	5
38249099	Other chemical products and prepapations of the chemical or allied industries(including those consisting of mixtures of natural products), not elsewhere specified or included	5.00%	5

HS 2012	Description	Base Rate	Staging Category
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	5.00%	EIF
382520	– Sewage sludge		
38252000	Sewage sludge	5.00%	EIF
382530	– Clinical waste		
38253000	Clinical waste	0.70%	EIF
38254	– Waste organic solvents:		
382541	– – Halogenated		
38254100	Halogenated waste organic solvents	5.00%	EIF
382549	– – Other		
38254900	Other waste organic solvents	5.00%	EIF
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	5.00%	EIF
38256	– Other wastes from chemical or allied industries:		
382561	– – Mainly containing organic constituents		
38256100	Other wastes from chemical or allied industries, mainly containing organic constituents	5.00%	EIF
382569	– – Other		
38256900	Other wastes from chemical or allied industries	5.00%	EIF
382590	– Other		
38259000	Other residual products of the chemical or allied industries, not elsewhere specified or included	5.00%	EIF
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals:		
382600	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals:		
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	5.00%	5
39	Chapter 39 plastics and articles thereof		
3901	Polymers of ethylene, in primary forms:		
390110	– Polyethylene having a specific gravity of less than 0.94		
39011000	Polyethylene having a specific gravity of less than 0.94, in primary forms	2.50%	EIF
390120	– Polyethylene having a specific gravity of 0.94 or more		
39012000	Polyethylene having a specific gravity of 0.94 or more, in primary forms	2.50%	EIF
390130	– Ethylene-vinyl acetate copolymers:		
39013000	Ethylene-vinyl acetate copolymers, in primary forms	2.50%	EIF
390190	– Other		
39019010	Chlorinated polyethylene, in primary forms	2.50%	EIF
39019090	Other polymers of ethylene, in primary forms	2.50%	EIF
3902	Polymers of propylene or of other olefins, in primary forms:		
390210	– Polypropylene		
39021000	Polypropylene, in primary forms	2.50%	EIF
390220	– Polyisobutylene		
39022000	Polyisobutylene, in primary forms	2.50%	EIF
390230	– Propylene copolymers		
39023000	Propylene copolymers, in primary forms	2.50%	EIF
390290	– Other		
39029010	Chlorinated polypropylene, in primary forms	2.50%	EIF
39029020	Chlorinated polybutylene, in primary forms	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
39029090	Other polymers of other olefins, in primary forms	2.50%	EIF
3903	Polymers of styrene, in primary forms:		
39031	– Polystyrene:		
390311	– – Expansible		
39031100	Expansible polystyrene	2.50%	EIF
390319	– – Other		
39031900	Other polystyrene, in primary forms	2.50%	EIF
390320	– Styrene-acrylonitrile (SAN) copolymers		
39032000	Styrene-acrylonitrile (san) copolymers, in primary forms	2.50%	EIF
390330	– Acrylonitrile-butadiene-styrene (ABS) copolymers		
39033000	Acrylonitrile - butadiene - styrene (abs) copolymers, in primary forms	2.50%	EIF
390390	– Other:		
39039010	Methyl methacrylate - butadiene - styrene (mbs) copolymers, in primary forms	2.50%	EIF
39039020	The medium of ion exchange resins of porous styrene-divinyl benzene copolymer, chloromethylated styrene-divinyl benzene copolymer, and aminomethylated styrene-divinyl benzene copolymer	1.00%	EIF
39039090	Other polymers of styrene, in primary forms	2.50%	EIF
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
390410	– Poly(vinyl chloride), not mixed with any other substances		
39041000	Poly(vinyl chloride), not mixed with any other substances, in primary forms	2.50%	EIF
39042	– Other poly(vinyl chloride):		
390421	– – Non-plasticised		
39042100	Non-plasticised poly(vinyl chloride), in primary forms	2.50%	EIF
390422	– – Plasticised		
39042200	Plasticised poly(vinyl chloride), in primary forms	2.50%	EIF
390430	– Vinyl chloride-vinyl acetate copolymers		
39043000	Vinyl chloride-vinyl acetate copolymer, in primary forms	2.50%	EIF
390440	– Other vinyl chloride copolymers		
39044000	Other vinyl chloride copolymers, in primary forms	2.50%	EIF
390450	– Vinylidene chloride polymers		
39045000	Vinylidene chloride polymers, in primary forms	2.50%	EIF
39046	– Fluoro-polymers:		
390461	– – Polytetrafluoroethylene		
39046100	Polytetrafluoroethylene, in primary forms	2.50%	EIF
390469	– – Other		
39046900	Other fluoro-polymers, in primary forms	2.50%	EIF
390490	– Other		
39049000	Other polymers of vinyl chloride or of other halogenated olefins, in primary forms	2.50%	EIF
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
39051	– Poly(vinyl acetate):		
390512	– – In aqueous dispersion		
39051200	Poly(vinyl acetate), in aqueous dispersion	4.00%	EIF
390519	– – Other		
39051900	Other poly(vinyl acetate), in primary form	4.00%	EIF
39052	– Vinyl acetate copolymers:		
390521	– – In aqueous dispersion		
39052100	Vinyl acetate copolymers, in aqueous dispersion	4.00%	EIF
390529	– – Other		
39052900	Other vinyl acetate copolymers, in primary form	4.00%	EIF
390530	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		

HS 2012	Description	Base Rate	Staging Category
39053000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5.00%	10
39059	– Other:		
390591	– – Copolymers		
39059100	Copolymers of other vinyl esters or other vinyl copolymers, in primary forms	4.00%	EIF
390599	– – Other		
39059910	Polyvinylether	4.00%	EIF
39059920	Poly(vinyl butyral)	5.00%	10
39059990	Polymers of other vinyl esters or other vinyl polymers, in primary forms	4.00%	EIF
3906	Acrylic polymers in primary forms:		
390610	– Poly(methyl methacrylate):		
39061010	Poly(methyl methacrylate) granules, in primary forms	2.50%	EIF
39061020	Poly(methyl methacrylate) emulsion, in primary forms	4.00%	EIF
390690	– Other:		
39069010	Other acrylic polymers granules, in primary forms	1.00%	EIF
39069090	Other acrylic polymers emulsion, in primary forms	4.00%	EIF
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, in primary forms	2.50%	EIF
390720	– Other polyethers:		
39072010	Polyethylene glycol , in primary forms	2.50%	EIF
39072020	Polypropylene glycol, in primary forms	2.50%	EIF
39072030	Polyphenylene oxide	2.50%	EIF
39072090	Other polyethers, in primary forms	2.50%	EIF
390730	– Epoxide resins:		
39073010	Bisphenol a type epoxy resin	4.00%	EIF
39073020	Novolac resin type epoxy resin	4.00%	EIF
39073090	Other epoxide resins, in primary forms	4.00%	EIF
390740	– Polycarbonates:		
39074000	Polycarbonates, in primary forms	2.50%	EIF
390750	– Alkyd resins:		
39075000	Alkyd resins, in primary form	5.00%	EIF
390760	– Poly(ethylene terephthalate):		
39076000	Poly(ethylene terephthalate), in primary forms	2.50%	EIF
390770	– Poly(lactic acid):		
39077000	Poly(lactic acid), in primary forms	Free	EIF
39079	– Other polyesters:		
390791	– – Unsaturated:		
39079100	Other polyesters, unsaturated, in primary forms	2.50%	EIF
390799	– – Other:		
39079910	Polybutylene terephthalate, in primary forms	3.50%	EIF
39079990	Other polyesters, saturated, in primary forms	2.50%	EIF
3908	Polyamides in primary forms:		
390810	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
39081010	Polyamide 6 (nylon 6)	2.50%	EIF
39081020	Polyamide 6,6 (nylon 6,6)	2.50%	EIF
39081030	Polyamide -11, -12, -6,9, -6,10 or -6,12	2.50%	EIF
390890	– Other:		
39089000	Other polyamides, in primary forms	2.50%	EIF
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms:		
390910	– Urea resins; thiourea resins:		
39091000	Urea resins or thiourea resins, in primary forms	5.00%	EIF
390920	– Melamine resins:		
39092000	Melamine resins, in primary forms	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
390930	– Other amino-resins:		
39093010	Mixture oligomer of diphenylmethane diisocyanate, in primary forms	1.20%	EIF
39093090	Other amino resins, in primary forms	5.00%	EIF
390940	– Phenolic resins:		
39094000	Phenolic resins, in primary forms	5.00%	EIF
390950	– Polyurethanes:		
39095000	Polyurethanes, in primary forms	2.50%	EIF
3910	Silicones in primary forms:		
391000	Silicones in primary forms:		
39100010	Silicone oil	2.50%	EIF
39100020	Silicone grease	2.50%	EIF
39100030	Silicone resin	4.00%	EIF
39100040	Silicone rubber	4.00%	EIF
39100090	Other silicones, in primary forms	1.20%	EIF
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	Petroleum resins	5.00%	EIF
39111020	Furan resin	5.00%	EIF
39111090	Other coumarone, indene or coumarone-indene resins and polyterpenes	5.00%	EIF
391190	– Other:		
39119010	Polysulfone	2.50%	EIF
39119030	Polyimide	2.50%	EIF
39119040	Polysilane	2.50%	EIF
39119090	Other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	2.50%	EIF
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
39121	– Cellulose acetates:		
391211	– – Non-plasticised		
39121100	Non-plasticised cellulose acetates, in primary forms	2.50%	EIF
391212	– – Plasticised		
39121200	Plasticised cellulose acetates, in primary forms	2.50%	EIF
391220	– Cellulose nitrates (including collodions)		
39122000	Cellulose nitrates (including collodions), in primary forms	6.50%	EIF
39123	– Cellulose ethers:		
391231	– – Carboxymethylcellulose and its salts		
39123100	Carboxymethylcellulose and its salts, in primary forms	2.50%	EIF
391239	– – Other		
39123910	Methyl cellulose	2.50%	EIF
39123920	Ethyl cellulose	2.50%	EIF
39123990	Other cellulose ethers, in primary forms	2.50%	EIF
391290	– Other		
39129000	Other cellulose and its chemical derivatives, in primary forms	2.50%	EIF
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	Alginic acid, in primary forms	3.50%	EIF
39131020	Alginic salts and esters, in primary forms	3.50%	EIF
391390	– Other		

HS 2012	Description	Base Rate	Staging Category
39139010	Hardened protein	2.50%	EIF
39139021	Chlorinated rubber	2.50%	EIF
39139029	Other chemical derivatives of natural rubber	5.00%	EIF
39139090	Other natural polymers and modified natural polymers, in primary forms	5.00%	EIF
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		
39140000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	2.00%	EIF
3915	Waste, parings and scrap, of plastics:		
391510	– Of polymers of ethylene		
39151000	Waste, parings and scrap, of polymers of ethylene	6.50%	EIF
391520	– Of polymers of styrene		
39152000	Waste, parings and scrap, of polymers of styrene	6.50%	EIF
391530	– Of polymers of vinyl chloride		
39153000	Waste, parings and scrap, of polymers of vinyl chloride	6.50%	EIF
391590	– Of other plastics		
39159000	Waste, parings and scrap, of other plastics	6.50%	EIF
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		
39161000	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 polymers of ethylene	5.00%	EIF
391620	– Of polymers of vinyl chloride		
39162000	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 polymers of vinyl chloride	5.00%	EIF
391690	– Of other plastics		
39169000	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 other plastics	5.00%	EIF
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:		
39171000	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5.00%	EIF
39172	– Tubes, pipes and hoses, rigid:		
391721	– – Of polymers of ethylene		
39172100	Tubes, pipes and hoses, PE, rigid	5.00%	EIF
391722	– – Of polymers of propylene		
39172200	Tubes, pipes and hoses, PP, rigid	5.00%	EIF
391723	– – Of polymers of vinyl chloride		
39172300	Tubes, pipes and hoses, PVC, rigid	5.00%	EIF
391729	– – Of other plastics:		
39172900	Tubes, pipes and hoses, of other plastics, rigid	5.00%	EIF
39173	– 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, of plastic	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
391732	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
39173200	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings, of plastics	5.00%	EIF
391733	-- Other, not reinforced or otherwise combined with other materials, with fittings		
39173300	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings, of plastics	5.00%	EIF
391739	-- Other:		
39173910	Tubes, pipes and hoses, of glass fibre reinforced plastics	6.50%	EIF
39173990	Other tubes, pipes and hoses, of plastic	5.00%	EIF
391740	-- Fittings		
39174010	Fittings of glass fibre reinforced plastics for tubes, pipes and hoses	6.50%	EIF
39174090	Other fittings for tubes, pipes and hoses, of plastics	5.00%	EIF
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	Polyvinyl chloride in the form of plates tiles or strip of the types used for flooring	5.00%	EIF
39181090	Other floor coverings of polyvinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of polyvinyl chloride, as defined in Note 9 to this Chapter	5.00%	EIF
391890	-- Of other plastics:		
39189010	Plates, tiles or strip of other plastic, used for flooring	5.00%	EIF
39189090	Floor coverings of other plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of other plastics, as defined in Note 9 to this Chapter	5.00%	EIF
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	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width not exceeding 20 cm	5.00%	EIF
391990	-- Other:		
39199010	Press-sensitive tape, of plastics	5.00%	5
39199090	Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	5.00%	5
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:		
39201010	Plates, sheets and strip polyethylene	5.00%	EIF
39201021	Metallized polyethylene film for capacitor use, with unmetallized borders, total width no more than 50 mm, total thickness no more than 0.025 mm	1.00%	EIF
39201029	Other polyethylene film or foil, thickness no more than 0.25 mm	5.00%	EIF
392020	-- Of polymers of propylene:		
39202010	Plates, sheets and strip, polypropylene	5.00%	EIF
39202021	Metallized polypropylene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no less than 0.015 mm no more than 0.025mm	1.00%	EIF
39202022	Polypropylene film or foil, thickness no more than 0.015 mm	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
39202023	Polypropylene film for capacitor use, total width no more than 430 mm, total thickness no more than 0.0195mm	1.00%	EIF
39202029	Other polypropylene film or foil, thickness no more than 0.25 mm	5.00%	EIF
392030	– Of polymers of styrene:		
39203010	Plates, sheets and strip, polystyrene	5.00%	EIF
39203021	Metallized polystyrene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39203029	Other polystyrene film or foil, thickness no more than 0.25 mm	5.00%	EIF
39204	– Of polymers of vinyl chloride:		
392043	-- Containing by weight not less than 6% of plasticisers		
39204310	Plates, sheets and strip of PVC, containing by weight not less than 6 % of plasticisers	5.00%	EIF
39204320	Metallized PVC film for capacitor use , containing by weight not less than 6 % of plasticisers, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39204330	PVC film or foil, containing by weight not less than 6 % of plasticisers, thickness no more than 0.25mm	5.00%	EIF
392049	-- Other		
39204910	Other plates, sheets and strip, of PVC	5.00%	EIF
39204920	Other metallized PVC film for capacitor use ,with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39204930	Other PVC film or foil, thickness no more than 0.25mm	5.00%	EIF
39205	-- Of acrylic polymers:		
392051	-- Of poly(methyl methacrylate):		
39205110	Plates, sheets and strip, poly(methyl methacrylate)	5.00%	EIF
39205121	Metallized poly(methyl methacrylate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39205129	Other poly(methyl methacrylate) film or foil, thickness no more than 0.25 mm	5.00%	EIF
392059	-- Other:		
39205910	Plates, sheets and strip, of other acrylic polymers	5.00%	EIF
39205921	Other metallized acrylic polymers film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39205929	Other acrylic polymers film or foil, thickness no more than 0.25 mm	5.00%	EIF
39206	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
392061	-- Of polycarbonates:		
39206110	Plates, sheets and strip, of polycarbonates	5.00%	EIF
39206121	Metallized polycarbonate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39206129	Film or foil, other polycarbonates, of a thickness not exceeding 0.25 mm	5.00%	EIF
392062	-- Of poly(ethylene terephthalate):		
39206210	Plates, sheets and strip, of poly(ethylene terephthalate)	5.00%	EIF
39206221	Metallized poly(ethylene terephthalate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39206222	Polyethylene terephthalene film or foil, thickness no more than 0.008 mm	Free	EIF

HS 2012	Description	Base Rate	Staging Category
39206229	Other poly (ethylene terephthalate) film or foil, thickness more than 0.008 mm no more than 0.25 mm	5.00%	EIF
392063	-- Of unsaturated polyesters:		
39206310	Plates, sheets and strip, of unsaturated polyesters	5.00%	EIF
39206321	Metallized unsaturated polyesters film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39206329	Other unsaturated polyesters film or foil, thickness no more than 0.25 mm	5.00%	EIF
392069	-- Of other polyesters:		
39206910	Plates, sheets and strip, of other polyesters	5.00%	EIF
39206921	Other metallized polyesters film for capacitor use, with unmetallized borders, total width no more 100 mm, total thickness no less than 0.015 mm, no more than 0.025 mm	1.00%	EIF
39206922	Polyester film or foil, thickness no more than 0.015 mm	1.00%	EIF
39206929	Film or foil, of other polyesters, thickness not more than 0.25 mm	5.00%	EIF
39207	-- Of cellulose or its chemical derivatives:		
392071	-- Of regenerated cellulose		
39207110	Plates, sheets and strip, of regenerated cellulose	5.00%	EIF
39207121	Cellophane	6.50%	EIF
39207129	Other regenerated cellulose film or foil, thickness no more than 0.25 mm	5.00%	EIF
392073	-- Of cellulose acetate		
39207300	Plates, sheets, foil, film and strip, of cellulose acetate	5.00%	EIF
392079	-- Of other cellulose derivatives:		
39207900	Plates, sheets, foil, film and strip, of other cellulose derivatives	5.00%	EIF
39209	-- Of other plastics:		
392091	-- Of poly(vinyl butyral):		
39209110	Plates, sheets and strip, of poly(vinyl butyral)	5.00%	5
39209121	Metallized poly(vinyl butyral) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39209129	Other film or foil, poly(vinyl butyral), of a thickness not exceeding 0.25 mm	5.00%	5
392092	-- Of polyamides:		
39209210	Plates, sheets and strip, of polyamides	5.00%	EIF
39209221	Metallized polyamides film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39209229	Other film or foil, polyamides, of a thickness not exceeding 0.25 mm	5.00%	EIF
392093	-- Of amino-resins:		
39209310	Plates, sheets and strip, of amino-resins	5.00%	EIF
39209321	Metallized amino-resins film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39209329	Other film or foil, amino-resins, of a thickness not exceeding 0.25 mm	5.00%	EIF
392094	-- Of phenolic resins		
39209410	Plates, sheets and strip, of phenolic resins	5.00%	EIF
39209421	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of phenolic resins	1.00%	EIF
39209429	Other film or foil, phenolic resins, of a thickness not exceeding 0.25 mm	5.00%	EIF
392099	-- Of other plastics:		
39209911	Plates, sheets and strip, of teflon resin	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
39209912	Metallized teflon film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	EIF
39209919	Film or foil, of other teflon resin, thickness no more than 0.25 mm	5.00%	EIF
39209991	Plates, sheets and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	5.00%	EIF
39209992	Metallized film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm, of other condensation, polycondensation, polyaddition, polymerization and copolymerization products	1.00%	EIF
39209993	Film or foil, of other plastics, thickness no more than 0.25 mm	5.00%	EIF
3921	Other plates, sheets, film, foil and strip, of plastics:		
39211	– Cellular:		
392111	– – Of polymers of styrene:		
39211110	Cellular plates, sheets and strip, of polymers of styrene	5.00%	EIF
39211121	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polymers of styrene, cellular	1.00%	EIF
39211129	Other film or foil, polymers of styrene, cellular, of a thickness not exceeding 0.25 mm	5.00%	EIF
392112	– – Of polymers of vinyl chloride		
39211210	Cellular plates, sheets and strip, of polymers of vinyl chloride	5.00%	EIF
39211221	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, polymers of vinyl chloride, cellular	1.00%	EIF
39211229	Other film or foil, polymers of vinyl chloride, cellular, of a thickness not exceeding 0.25 mm	5.00%	EIF
392113	– – Of polyurethanes:		
39211310	Cellular plates, sheets and strip of polyurethanes	5.00%	EIF
39211321	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polyurethanes, cellular	1.00%	EIF
39211329	Other film or foil, polyurethanes, cellular, of a thickness not exceeding 0.25 mm	5.00%	EIF
392114	– – Of regenerated cellulose		
39211400	Cellular plates, sheets, film, foil and strip of regenerated cellulose	5.00%	EIF
392119	– – Of other plastics:		
39211910	Other plastics cellular plates, sheets and strips	5.00%	EIF
39211920	Other plastics cellular film or foil, thickness no more than 0.25mm	5.00%	EIF
392190	– Other:		
39219010	Plates, sheets and strips, of glass fibre reinforced plastics	6.50%	EIF
39219030	Resin preimpregnate, in plate or sheet	6.50%	EIF
39219040	Film or sheet for ion exchange	1.00%	EIF
39219090	Other plastics plates, sheets film foil and strips	5.00%	EIF
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		
39221010	Baths, shower-baths , sinks and wash-basins, of glass fibre-reinforced plastics	6.50%	EIF
39221090	Baths, wash-basins, sinks and shower-baths, of other plastics	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
392220	– Lavatory seats and covers		
39222010	Lavatory seats and covers, of glass fibre reinforced plastics	6.50%	EIF
39222090	Lavatory seats and covers, of other plastics	5.00%	EIF
392290	– Other:		
39229010	Other similar sanitary ware, of glass fibre reinforced plastics	6.50%	EIF
39229090	Other similar sanitary ware, of plastics	5.00%	EIF
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:		
39231000	Boxes, cases, crates and similar articles, of plastics	5.00%	EIF
39232	– Sacks and bags (including cones):		
392321	– – Of polymers of ethylene:		
39232100	Sacks and bags (including cones), of polyethylene	5.00%	EIF
392329	– – Of other plastics:		
39232910	Disinfecting aluminum backed plastic bags	5.00%	EIF
39232990	Sacks and bags (including cones), of other plastics	5.00%	EIF
392330	– Carboys, bottles, flasks and similar articles		
39233000	Carboys, bottles, flasks and similar articles, of plastics	5.00%	EIF
392340	– Spools, cops, bobbins and similar supports		
39234010	Bobbins	Free	EIF
39234090	Spools, cops and similar supports	5.00%	EIF
392350	– Stoppers, lids, caps and other closures		
39235000	Stoppers, lids, caps and other closures, of plastics	5.00%	EIF
392390	– Other:		
39239090	Other articles for the conveyance or packing of goods, of plastics	5.00%	EIF
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:		
392410	– Tableware and kitchenware:		
39241000	Tableware and kitchenware, of plastics	5.00%	EIF
392490	– Other:		
39249000	Other household articles and hygienic or toilet articles, of plastics.	5.00%	EIF
3925	Builders' ware of plastics, not elsewhere specified or included:		
392510	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		
39251010	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l made of FRP	6.50%	EIF
39251090	Made of other plastic materials	5.00%	EIF
392520	– Doors, windows and their frames and thresholds for doors		
39252000	Doors, windows and their frames and thresholds for doors, of plastics	5.00%	EIF
392530	– Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
39253000	Shutters, blinds (including venetian blinds) and similar articles and parts thereof, of plastics	5.00%	EIF
392590	– Other		
39259000	Other builders' ware of plastics	5.00%	EIF
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14:		
392610	– Office or school supplies:		
39261000	Office or school supplies, of plastics	5.00%	EIF
392620	– Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
39262000	Articles of apparel and clothing accessories(including gloves)	5.00%	EIF
392630	– Fittings for furniture, coachwork or the like		

HS 2012	Description	Base Rate	Staging Category
39263000	Fittings for furniture, coachwork or the like, of plastics	5.00%	EIF
392640	– Statuettes and other ornamental articles:		
39264000	Statuettes and other ornamental articles, of plastics	5.00%	EIF
392690	– Other:		
39269011	Watch glass, of plastics	5.00%	5
39269012	Insulating plastic articles for electricity	5.00%	5
39269013	Reflective sheets and bands, of plastics, other than self-adhesive	5.00%	5
39269014	Articles for road and traffic marking line (including reflective signs), of plastics	5.00%	5
39269015	Mould for making die, of plastics	5.00%	5
39269016	Other laboratory, hygienic and pharmaceutical articles, of plastics	5.00%	5
39269021	Solder iron cleaning sponge, of plastic	5.00%	5
39269022	Master thermal stencil sheets, of plastics	5.00%	5
39269023	Plastic cards, for weaving machines	5.00%	5
39269031	Face-shields solely for industrial use, of plastics	5.00%	5
39269039	Other articles solely for industrial use, of plastics	5.00%	5
39269049	Transmission, conveyer and elevator belts or belting (including strengthened with metal or other material), of plastics	5.00%	5
39269090	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	5.00%	5
40	Chapter 40 rubber and articles thereof		
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		
40011000	Natural rubber latex, whether or not prevulcanised	Free	EIF
40012	– Natural rubber in other forms:		
400121	– – Smoked sheets		
40012100	Natural rubber, smoked sheets	Free	EIF
400122	– – Technically specified natural rubber (TSNR)		
40012200	Technically specified natural rubber (TSNR)	Free	EIF
400129	– – Other:		
40012900	Natural rubber, n.e.s., in other forms	Free	EIF
400130	– Balata, gutta-percha, guayule, chicle and similar natural gums:		
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	EIF
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:		
40021	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
400211	– – Latex		
40021100	Styrene-butadiene rubber (SBR) latex; carboxylatedstyrene-butadiene rubber (XSBR) latex	3.50%	EIF
400219	– – Other:		
40021910	Thermoplastic rubber	3.50%	EIF
40021990	Other styrene-butadiene rubber (SBR); carboxylatedstyrene-butadiene rubber (XSBR)	3.50%	5
400220	– Butadiene rubber (BR):		
40022000	Butadiene rubber (BR)	3.50%	EIF
40023	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
400231	– – Isobutene-isoprene (butyl) rubber (IIR):		
40023100	Isobutene-isoprene (butyl) rubber (IIR)	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
400239	-- Other:		
40023900	Halo-isobutene-isoprene rubber (CIIR or BIIR)	2.00%	EIF
40024	-- Chloroprene (chlorobutadiene) rubber (CR):		
400241	-- Latex		
40024100	Chloroprene (chlorobutadiene) rubber (CR), latex	2.00%	EIF
400249	-- Other:		
40024900	Other chloroprene (chlorobutadiene) rubber (CR)	2.00%	EIF
40025	-- Acrylonitrile-butadiene rubber (NBR):		
400251	-- Latex		
40025100	Acrylonitrile-butadiene rubber, latex	3.50%	EIF
400259	-- Other:		
40025900	Other acrylonitrile-butadiene rubber (NBR)	3.50%	EIF
400260	-- Isoprene rubber (IR):		
40026000	Isoprene rubber (IR)	2.00%	EIF
400270	-- Ethylene-propylene-non-conjugated diene rubber (EPDM):		
40027000	Ethylene - propylene - non - conjugated diene rubber (EPDM)	2.00%	EIF
400280	-- Mixtures of any product of heading 40.01 with any product of this heading:		
40028000	Mixtures of any product of heading 40.01 with any product of this heading	2.00%	EIF
40029	-- Other:		
400291	-- Latex		
40029100	Other latex	2.00%	EIF
400299	-- Other:		
40029910	Polysulfide rubber	2.00%	EIF
40029990	Other synthetic rubber	2.00%	EIF
4003	Reclaimed rubber in primary forms or in plates, sheets or strip		
400300	Reclaimed rubber in primary forms or in plates, sheets or strip		
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	10.00%	EIF
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom		
400400	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	10.00%	EIF
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
400510	-- Compounded with carbon black or silica:		
40051000	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, compounded with carbon black or silica	3.50%	EIF
400520	-- Solutions; dispersions other than those of subheading 4005.10		
40052000	Compounded rubber, unvulcanised, solutions and dispersions other than those of subheading 4005.10	3.50%	EIF
40059	-- Other:		
400591	-- Plates, sheets and strip		
40059100	Other compounded rubber, unvulcanised, in plates, sheets and strip	3.50%	EIF
400599	-- Other:		
40059900	Other compounded rubber, unvulcanised, in primary forms	3.50%	EIF

HS 2012	Description	Base Rate	Staging Category
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	3.50%	EIF
400690	– Other:		
40069020	Unvulcanised natural or synthetic rubber in other forms or states	3.50%	EIF
40069090	Other articles of unvulcanised rubber	3.50%	EIF
4007	Vulcanised rubber thread and cord		
400700	Vulcanised rubber thread and cord		
40070000	Vulcanised rubber thread and cord	3.00%	EIF
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
40081	– Of cellular rubber:		
400811	– – Plates, sheets and strip:		
40081100	Plates, sheets, and strip of cellular vulcanised rubber	8.00%	EIF
400819	– – Other		
40081900	Other cellular vulcanised rubber	8.00%	EIF
40082	– Of non-cellular rubber:		
400821	– – Plates, sheets and strip:		
40082110	Insulating tapes for electricity, of rubber	8.00%	EIF
40082120	Masking tapes, of rubber	8.00%	EIF
40082130	Rubber blankets for printing use	10.00%	EIF
40082190	Other plates, sheets and strip of non-cellular vulcanised rubber	8.00%	EIF
400829	– – Other		
40082900	Other non-cellular vulcanised rubber	8.00%	EIF
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):		
40091	– Not reinforced or otherwise combined with other materials:		
400911	– – Without fittings		
40091110	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	EIF
40091190	Other tubes, pipes and hoses, of vulcanised rubber without fittings, not reinforced or otherwise combined with other materials	7.50%	EIF
400912	– – With fittings:		
40091210	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	EIF
40091220	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use)	10.00%	EIF
40091230	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10.00%	EIF
40091240	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10.00%	EIF
40091290	Other tubes, pipes and hoses, of vulcanised rubber with fittings, not reinforced or otherwise combined with other materials	7.50%	EIF
40092	– Reinforced or otherwise combined only with metal:		
400921	– – Without fittings		
40092110	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	EIF
40092190	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with metal	8.50%	EIF
400922	– – With fittings:		

HS 2012	Description	Base Rate	Staging Category
40092210	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	EIF
40092290	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined only with metal	7.50%	EIF
40093	– Reinforced or otherwise combined only with textile materials:		
400931	– – Without fittings		
40093110	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	EIF
40093190	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with textile materials	8.50%	EIF
400932	– – With fittings:		
40093210	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	EIF
40093290	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined only with textile materials	7.50%	EIF
40094	– Reinforced or otherwise combined with other materials:		
400941	– – Without fittings		
40094110	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	EIF
40094190	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined with other materials	8.50%	EIF
400942	– – With fittings:		
40094210	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	EIF
40094220	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use)	10.00%	EIF
40094230	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10.00%	EIF
40094240	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10.00%	EIF
40094290	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined with other materials	7.50%	EIF
4010	Conveyor or transmission belts or belting, of vulcanised rubber:		
40101	– Conveyor belts or belting:		
401011	– – Reinforced only with metal		
40101100	Conveyor belts or belting reinforced only with metal	6.80%	EIF
401012	– – Reinforced only with textile materials		
40101200	Conveyor belts or belting reinforced only with textile materials	6.80%	EIF
401019	– – Other		
40101900	Other conveyor belts or belting	6.80%	EIF
40103	– Transmission belts or belting:		
401031	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		
40103100	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6.80%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
40103200	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	6.80%	EIF
401033	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		
40103300	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6.80%	EIF
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		
40103400	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	6.80%	EIF
401035	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6.80%	EIF
401036	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6.80%	EIF
401039	-- Other:		
40103900	Other transmission belts or belting, of vulcanised rubber	6.80%	5
4011	New pneumatic tyres, of rubber:		
401110	-- Of a kind used on motor cars (including station wagons and racing cars):		
40111000	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10.00%	5
401120	-- Of a kind used on buses or lorries:		
40112000	New pneumatic tyres, of rubber, of a kind used on buses or lorries	10.00%	5
401130	-- Of a kind used on aircraft		
40113000	New pneumatic tyres, of rubber, of a kind used on aircraft	Free	EIF
401140	-- Of a kind used on motorcycles		
40114000	New pneumatic tyres, of rubber, of a kind used on motorcycles	10.00%	5
401150	-- Of a kind used on bicycles		
40115000	New pneumatic tyres, of rubber, of a kind used on bicycles	5.00%	EIF
40116	-- 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	10.00%	EIF
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	10.00%	EIF
401163	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		

HS 2012	Description	Base Rate	Staging Category
40116300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10.00%	5
401169	-- Other:		
40116900	Other new pneumatic tyres, having a "herring-bone" or similar tread	10.00%	5
40119	-- 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	Free	EIF
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	10.00%	5
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	10.00%	5
401199	-- Other:		
40119900	Other new pneumatic tyres	10.00%	5
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
40121	-- 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)	10.00%	5
401212	-- Of a kind used on buses or lorries		
40121200	Of a kind used on buses or lorries	10.00%	5
401213	-- Of a kind used on aircraft		
40121300	Of a kind used on aircraft	10.00%	EIF
401219	-- Other:		
40121900	Other retreaded tyres	10.00%	5
401220	-- Used pneumatic tyres:		
40122010	Used pneumatic tyres, of rubber, for motor vehicles	10.00%	5
40122090	Other used pneumatic tyre, of rubber	10.00%	5
401290	-- Other		
40129010	Solid or cushion tyres, interchangeable tyre treads, of rubber	10.00%	5
40129020	Tyre flaps, of rubber	10.00%	5
4013	Inner tubes, of rubber:		
401310	-- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries		
40131000	Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10.00%	5
401320	-- Of a kind used on bicycles		
40132000	Inner tubes, of rubber, of a kind used on bicycles	5.00%	EIF
401390	-- Other		
40139010	Inner tubes, of rubber, of a kind used on motorcycle	10.00%	5
40139020	Inner tubes, of rubber, of a kind used on aircraft	Free	EIF
40139030	Inner tubes, of rubber, for agricultural tractors	Free	EIF
40139090	Other inner tubes, of rubber	10.00%	5

HS 2012	Description	Base Rate	Staging Category
4014	rubber other than hard rubber, with or without fittings of hard rubber:		
401410	– Sheath contraceptives		
40141000	Sheath contraceptives	5.00%	EIF
401490	– Other:		
40149010	Bulbs for syringes, rubber	5.00%	EIF
40149020	Medical articles, surgical, rubber	5.00%	EIF
40149030	Teats, of rubber	5.00%	EIF
40149040	Rubber liner (rubber inflation)	5.00%	EIF
40149090	Other hygienic or pharmaceutical articles, of vulcanised rubber, with or without fitting of hard rubber	5.00%	EIF
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber:		
40151	– Gloves, mittens and mitts:		
401511	– – Surgical		
40151100	Gloves, surgical	5.00%	EIF
401519	– – Other:		
40151910	Gloves for x-ray operators	5.00%	EIF
40151990	Other gloves, mittens and mitts, of rubber	5.00%	EIF
401590	– Other		
40159010	Overcoats for x-ray operators	5.00%	EIF
40159090	Other articles of apparel and clothing accessories, for all purposes, of vulcanised rubber	5.00%	EIF
4016	Other articles of vulcanised rubber other than hard rubber:		
401610	– Of cellular rubber:		
40161000	Articles of cellular rubber	10.00%	5
40169	– Other:		
401691	– – Floor coverings and mats:		
40169100	Floor coverings and mats, of rubber	10.00%	5
401692	– – Erasers		
40169200	Erasers	10.00%	5
401693	– – Gaskets, washers and other seals		
40169310	Gaskets, washers and other seals, for automobiles	7.50%	5
40169320	Gaskets, washers and other seals, not for automobiles	7.50%	5
401694	– – Boat or dock fenders, whether or not inflatable		
40169400	Boat or dock fenders, whether or not inflatable	10.00%	5
401695	– – Other inflatable articles		
40169500	Other inflatable articles	10.00%	5
401699	– – Other:		
40169910	Patches, puncture repair	10.00%	5
40169930	Parts of scientific instruments, of rubber	7.50%	EIF
40169940	Parts of machinery for industrial use, of unhardened vulcanised rubber	10.00%	5
40169990	Other articles of vulcanised rubber other than hard rubber	7.50%	EIF
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:		
40170011	Waste and scrap, of hard rubber	10.00%	5
40170019	Other hard rubber (for example, ebonite) in all forms	10.00%	5
40170020	Articles of hard rubber	10.00%	5
41	Chapter 41 raw hides and skins (other than furskins) and leather		
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:		

HS 2012	Description	Base Rate	Staging Category
410120	– Whole hides and skins, unsplit, 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		
41012000	Whole hides and skins, unsplit, 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	Free	EIF
410150	– Whole hides and skins, of a weight exceeding 16 kg		
41015000	Whole hides and skins, of a weight exceeding 16 kg	Free	EIF
410190	– Other, including butts, bends and bellies		
41019000	Other, including butts, bends and bellies	Free	EIF
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		
41021000	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	Free	EIF
41022	– Without wool on:		
410221	-- Pickled		
41022100	Pickled skins of sheep or lambs, without wool on	Free	EIF
410229	-- Other		
41022900	Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split	Free	EIF
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	Raw skins of reptiles	Free	EIF
410330	– Of swine		
41033000	Skins of swine	Free	EIF
410390	– Other		
41039000	Raw hides and skins of other animals	Free	EIF
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:		
41041	– In the wet state (including wet-blue):		
410411	-- Full grains, unsplit; grain splits:		
41041110	Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplit and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	EIF
41041190	Other leather, in the wet state (including wet-blue), full grain unsplit and grain splits	Free	EIF
410419	-- Other:		
41041910	Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	EIF
41041990	Other leather in the wet state (including wet-blue)	Free	EIF
41044	– In the dry state (crust):		
410441	-- Full grains, unsplit; grain splits:		
41044110	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit and grain splits	Free	EIF

HS 2012	Description	Base Rate	Staging Category
41044190	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplit and grain splits	2.50%	EIF
410449	-- Other:		
41044910	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split	Free	EIF
41044990	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split	2.50%	EIF
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	Sheep or lamb skin leather, in the wet state (including wet-blue) , without wool on, whether or not split, but not further prepared.	Free	EIF
410530	-- In the dry state (crust)		
41053000	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared.	1.50%	EIF
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:		
41062	-- Of goats or kids:		
410621	-- -- In the wet state (including wet-blue)		
41062100	Goat or kid skin leather, in the wet state (including wet-blue) , without hair on, whether or not split, but not further prepared.	Free	EIF
410622	-- -- In the dry state (crust)		
41062200	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	EIF
41063	-- Of swine:		
410631	-- -- In the wet state (including wet-blue)		
41063110	Swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	EIF
41063190	Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	EIF
410632	-- -- In the dry state (crust)		
41063200	Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	EIF
410640	-- Of reptiles		
41064010	Reptiles skin leather, in the wet state (including wet-blue) , without hair on, whether or not split, but not further prepared.	Free	EIF
41064020	Reptiles skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared	Free	EIF
41064090	Reptiles skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	EIF
41069	-- Other:		
410691	-- -- In the wet state (including wet blue)		
41069110	Other animals skin leather, in the wet-blue state , without hair on, whether or not split, but not further prepared	Free	EIF
41069190	Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	EIF
410692	-- -- In the dry state (crust)		
41069200	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
41071	– Whole hides and skins:		
410711	– – Full grains, unsplit:		
41071110	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit	Free	EIF
41071190	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.	2.50%	EIF
410712	– – Grain splits:		
41071210	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), grain splits	Free	EIF
41071290	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.	2.50%	EIF
410719	– – Other:		
41071910	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	EIF
41071990	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14.	2.50%	EIF
41079	– Other, including sides:		
410791	– – Full grains, unsplit:		
41079100	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.	2.50%	EIF
410792	– – Grain splits:		
41079200	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.	2.50%	EIF
410799	– – Other:		
41079900	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	EIF
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		
411200	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.	1.50%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	EIF
411320	– Of swine		
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	EIF
411330	– Of reptiles		
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	EIF
411390	– Other		
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	EIF
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	2.50%	EIF
411420	– Patent leather and patent laminated leather; metallised leather:		
41142000	Patent leather and patent laminated leather; metallised leather	2.50%	EIF
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 fibre, in slabs, sheets or strip, whether or not in rolls	2.50%	EIF
411520	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	2.50%	EIF
42	Chapter 42 articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)		
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		
420100	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	7.50%	5

HS 2012	Description	Base Rate	Staging Category
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:		
42021	– Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
420211	– – With outer surface of leather or of composition leather		
42021100	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather or of composition leather	6.60%	10
420212	– – With outer surface of plastics or of textile materials		
42021200	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	6.60%	5
420219	– – Other		
42021900	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and other similar containers, with outer surface of other materials	6.60%	10
42022	– Handbags, whether or not with shoulder strap, including those without handle:		
420221	– – With outer surface of leather or of composition leather		
42022100	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather or of composition leather	6.60%	5
420222	– – With outer surface of plastic sheeting or of textile materials		
42022200	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	6.60%	10
420229	– – Other		
42022900	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of other materials	10.00%	10
42023	– Articles of a kind normally carried in the pocket or in the handbag:		
420231	– – With outer surface of leather or of composition leather:		
42023100	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of leather or of composition leather	6.60%	5
420232	– – With outer surface of plastic sheeting or of textile materials:		
42023200	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials	6.60%	10
420239	– – Other		
42023900	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of other materials	6.60%	5
42029	– Other:		
420291	– – With outer surface of leather or of composition leather:		

HS 2012	Description	Base Rate	Staging Category
42029110	Musical instrument cases, with outer surface of leather or of composition leather	7.50%	5
42029190	Other similar containers, with outer surface of leather or of composition leather	7.50%	5
420292	-- With outer surface of plastic sheeting or of textile materials:		
42029210	Musical instrument cases, with outer surface of plastic sheeting or of textile materials	10.00%	10
42029290	Other similar containers, with outer surface of plastic sheeting or of textile materials	6.60%	5
420299	-- Other		
42029910	Musical instrument cases, with outer surface of other materials	10.00%	10
42029990	Other similar containers, with outer surface of other materials	10.00%	10
4203	Articles of apparel and clothing accessories, of leather or of composition leather:		
420310	-- Articles of apparel:		
42031000	Articles of apparel, of leather or of composition leather	6.70%	5
42032	-- Gloves, mittens and mitts:		
420321	--- Specially designed for use in sports:		
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	10.00%	10
420329	--- Other		
42032900	Other gloves, mittens and mitts, of leather or of composition leather	6.60%	EIF
420330	-- Belts and bandoliers:		
42033010	Waistbands, of leather or of composition leather	6.70%	EIF
42033090	Other belts and bandoliers, of leather or of composition leather	6.60%	EIF
420340	-- Other clothing accessories:		
42034000	Other clothing accessories, of leather or of composition leather	10.00%	10
4205	Other articles of leather or of composition leather:		
420500	Other articles of leather or of composition leather:		
42050010	Labels, of leather or of composition leather	7.50%	EIF
42050020	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	10.00%	10
42050090	Other articles of leather or of composition leather	7.50%	EIF
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:		
420600	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:		
42060010	Catgut	10.00%	EIF
42060090	Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	5.00%	EIF
43	Chapter 43 furskins and artificial fur; manufactures thereof		
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	Raw furskins of mink, whole, with or without head, tail or paws	Free	EIF
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		

HS 2012	Description	Base Rate	Staging Category
43013000	Raw furskins 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	Free	EIF
430160	– Of fox, whole, with or without head, tail or paws		
43016000	Raw furskins of fox, whole, with or without head, tail or paws	Free	EIF
430180	– Other furskins, whole, with or without head, tail or paws		
43018000	Other raw furskins, whole, with or without head, tail or paws	Free	EIF
430190	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		
43019000	Raw furskins, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	EIF
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:		
43021	– Whole skins, with or without head, tail or paws, not assembled:		
430211	– – Of mink		
43021100	Tanned or dressed furskins of mink (marten), whole skins, with or without head, tail or paws, not assembled	2.50%	EIF
430219	– – Other:		
43021900	Other tanned or dressed furskins, whole skins, with or without head, tail or paws, not assembled	Free	EIF
430220	– Heads, tails, paws and other pieces or cuttings, not assembled		
43022000	Tanned or dressed furskins, heads, tails, paws and other pieces or cuttings, not assembled	Free	EIF
430230	– Whole skins and pieces or cuttings thereof, assembled:		
43023000	Tanned or dressed furskins, whole skins and pieces or cuttings thereof, assembled	Free	EIF
4303	Articles of apparel, clothing accessories and other articles of furskin:		
430310	– Articles of apparel and clothing accessories:		
43031000	Articles of apparel and clothing accessories, of furskin	5.00%	EIF
430390	– Other:		
43039000	Other articles of furskin	5.00%	EIF
4304	Artificial fur and articles thereof:		
430400	Artificial fur and articles thereof:		
43040000	Artificial fur and articles thereof	10.00%	10
44	Chapter 44 wood and articles of wood; wood charcoal		
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		
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	EIF
44012	– Wood in chips or particles:		
440121	– – Coniferous		
44012100	Wood in chips or particles, coniferous	Free	EIF
440122	– – Non-coniferous		
44012200	Wood in chips or particles, non-coniferous	Free	EIF
44013	– Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
440131	– – Wood pellets		
44013100	wood pellets	Free	EIF

HS 2012	Description	Base Rate	Staging Category
440139	-- Other		
44013900	Other sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Free	EIF
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
440210	-- Of bamboo		
44021000	Bamboo charcoal , whether or not agglomerated	Free	EIF
440290	-- Other		
44029000	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated	Free	EIF
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	Wood in the rough, whether or not stripped of bark or sapwood or roughly squared, treated with paint, stains, creosote or other preservatives	Free	EIF
440320	-- Other, coniferous		
44032010	Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44032090	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44034	-- Other, of tropical wood specified in Subheading Note 2 to this Chapter:		
440341	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		
44034100	Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
440349	-- Other		
44034900	Other tropical wood specified in Subheading Note 1 to this Chapter, in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44039	-- Other:		
440391	-- Of oak (Quercus spp.)		
44039100	Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
440392	-- Of beech (Fagus spp.)		
44039200	Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
440399	-- Other		
44039911	Garooewood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44039912	Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44039919	Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
44039990	Other non-coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	EIF
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		

HS 2012	Description	Base Rate	Staging Category
44041000	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, coniferous	Free	EIF
440420	– Non-coniferous		
44042000	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, non-coniferous	Free	EIF
4405	Wood wool; wood flour		
440500	Wood wool; wood flour		
44050010	Sandal wood flour	Free	EIF
44050020	Sandal wood flour, oil extracted	Free	EIF
44050090	Other wood wool, wood flour	Free	EIF
4406	Railway or tramway sleepers (cross-ties) of wood:		
440610	– Not impregnated		
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	Free	EIF
440690	– Other		
44069000	Other railway or tramway sleepers (cross-ties) of wood	Free	EIF
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	Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44071090	Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44072	– Of tropical wood specified in Subheading Note 2 to this Chapter:		
440721	– – Mahogany (Swietenia spp.):		
44072100	Mahogany (Swietenia spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440722	– – Virola, Imbuia and Balsa:		
44072200	Virola, Imbuia and Balsa sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440725	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
44072500	Dark Red Meranti, Light Red Meranti and Meranti, Bakau sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	Free	EIF
440726	– – White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440727	– – Sapelli:		
44072700	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF

HS 2012	Description	Base Rate	Staging Category
440728	-- Iroko:		
44072800	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440729	-- Other:		
44072900	Other tropical wood specified in Subheading Note 1 to this Chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44079	-- Other:		
440791	-- Of oak (Quercus spp.):		
44079100	Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440792	--- Of beech (Fagus spp.):		
44079200	Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440793	-- Of maple (Acer spp.):		
44079300	Maple sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440794	-- Of cherry (Prunus spp.):		
44079400	Cherry sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440795	-- Of Ash (Fraxinus spp.):		
44079500	Ash sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
440799	-- Other:		
44079911	Garoo wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44079912	Sandal wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44079919	Other non-coniferous scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
44079990	Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	EIF
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:		
44081021	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	Free	EIF
44081022	Sheets for veneering by slicing other laminated wood of heading 44.12	8.50%	EIF

HS 2012	Description	Base Rate	Staging Category
44081090	Other coniferous sheets for veneering, 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	Free	EIF
44083	– Of tropical wood specified in Subheading Note 2 to this Chapter:		
440831	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
44083121	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	Free	EIF
44083122	Sheets for veneering by slicing other laminated wood of heading 44.12	8.50%	EIF
44083190	Other sheets for veneering, 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, of Dark Red Meranti, LightRed Meranti and Me	Free	EIF
440839	– – Other:		
44083921	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	Free	EIF
44083922	Sheets for veneering by slicing for laminated wood of heading 44.12	8.50%	EIF
44083990	Sheets for veneering, 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, of other tropical wood specified in Subheading Note 1 to this chapter	Free	EIF
440890	– Other:		
44089021	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	Free	EIF
44089022	Sheets for veneering by slicing other laminated wood of heading 44.12	8.50%	EIF
44089090	Other sheets for veneering, 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.	Free	EIF
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:		
44091000	Coniferous 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	Free	EIF
44092	– Non-coniferous:		
440921	– – Of bamboo:		
44092100	Bamboo (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 or faces, whether or not planed, sanded or end-jointed	Free	EIF
440929	– – Other:		

HS 2012	Description	Base Rate	Staging Category
44092900	Other non-coniferous 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 or faces, whether or not planed, sanded or end-jointed	Free	EIF
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:		
44101	– Of wood:		
441011	– – Particle board		
44101100	Particle board of wood, whether or not agglomerated with resins or other organic binding substances	Free	EIF
441012	– – Oriented strand board (OSB)		
44101200	Oriented strand board (OSB) of wood, whether or not agglomerated with resins or other organic binding substances	Free	EIF
441019	– – Other		
44101910	Waferboard of wood, whether or not agglomerated with resins or other organic binding substances	Free	EIF
44101990	Other similar board of wood, whether or not agglomerated with resins or other organic binding substances	Free	EIF
441090	– Other		
44109000	Similar board of other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Free	EIF
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
44111	– Medium density fibreboard (MDF):		
441112	– – Of a thickness not exceeding 5 mm:		
44111210	Medium density fibreboard, of a thickness not exceeding 5 mm, not mechanically worked or surface covered	Free	EIF
44111290	Other medium density fibreboard, of a thickness not exceeding 5 mm	Free	EIF
441113	– – Of a thickness exceeding 5 mm but not exceeding 9 mm:		
44111310	Medium density fibreboard, of a thickness exceeding 5 mm but not exceeding 9 mm, not mechanically worked or surface covered	Free	EIF
44111390	Other medium density fibreboard, of a thickness exceeding 5 mm but not exceeding 9 mm	Free	EIF
441114	– – Of a thickness exceeding 9 mm:		
44111410	Medium density fibreboard, of a thickness exceeding 9 mm, not mechanically worked or surface covered	Free	EIF
44111490	Other medium density fibreboard, of a thickness exceeding 9mm	Free	EIF
44119	– Other:		
441192	– – Of a density exceeding 0.8 g/cm ³ :		
44119210	Other fibreboard, of a density exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	Free	EIF
44119290	Other fibreboard, of a density exceeding 0.8 g/cm ³	Free	EIF
441193	– – Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
44119310	Other fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ , not mechanically worked or surface covered	Free	EIF
44119390	Other fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	Free	EIF

HS 2012	Description	Base Rate	Staging Category
441194	-- Of a density not exceeding 0.5 g/cm3:		
44119410	Other fibreboard, of a density not exceeding 0.5 g/cm3, not mechanically worked or surface covered	Free	EIF
44119490	Other fibreboard, of a density not exceeding 0.5 g/cm3	Free	EIF
4412	Plywood, veneered panels and similar laminated wood:		
441210	-- Of bamboo:		
44121011	Plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of bamboo and not containing any layer of particle board	Free	EIF
44121012	Plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of bamboo and at least one layer of particle board	12.50%	5
44121091	Other unfinished plywood, veneered panels and similar laminated wood, with at least one ply of bamboo	8.50%	EIF
44121092	Other processed plywood, veneered panels and similar laminated wood, with at least one ply of bamboo	12.50%	5
44123	-- 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 2 to this Chapter:		
44123110	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness	8.50%	EIF
44123120	Other processed plywood (other than bamboo veneer), with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness	12.50%	5
441232	-- Other, with at least one outer ply of non-coniferous wood:		
44123210	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	8.50%	EIF
44123220	Other processed plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	12.50%	5
441239	-- Other		
44123910	Other unfinished plywood (other than bamboo veneer), with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	Free	EIF
44123920	Other processed plywood (other than bamboo veneer), with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	Free	EIF
44129	-- Other:		
441294	-- Blockboard, laminboard and battenboard:		
44129411	Unfinished blockboard, laminboard and battenboard, with both outer plies of coniferous wood	Free	EIF
44129412	Processed blockboard, laminboard and battenboard, with both outer plies of coniferous wood	Free	EIF
44129421	Other unfinished blockboard, laminboard and battenboard, with at least one outer ply of non-coniferous wood	10.00%	5
44129422	Other processed blockboard, laminboard and battenboard, with at least one outer ply of non-coniferous wood	12.50%	5
441299	-- Other:		
44129931	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, not containing any layer of particle board	Free	EIF

HS 2012	Description	Base Rate	Staging Category
44129932	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board	12.50%	5
44129940	Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood , containing at least one layer of particle board	12.50%	5
44129951	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	10.00%	5
44129952	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	12.50%	5
4413	Densified wood, in blocks, plates, strips or profile shapes		
441300	Densified wood, in blocks, plates, strips or profile shapes		
44130010	Blocks for making shuttles	Free	EIF
44130090	Other densified wood, in blocks, plates, strips or profile shapes	Free	EIF
4414	Wooden frames for paintings, photographs, mirrors or similar objects		
441400	Wooden frames for paintings, photographs, mirrors or similar objects		
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	Free	EIF
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, of wood	Free	EIF
441520	– Pallets, box pallets and other load boards; pallet collars		
44152000	Pallets, box pallets and other load boards, of wood; pallet collars, of wood	Free	EIF
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		
441600	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		
44160010	Staves	Free	EIF
44160090	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood	Free	EIF
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
441700	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	Free	EIF
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, of wood	Free	EIF
441820	– Doors and their frames and thresholds		
44182000	Door and their frames and thresholds, of wood	Free	EIF
441840	– Shuttering for concrete constructional work		
44184000	Shuttering for concrete constructional work, of woods	Free	EIF
441850	– Shingles and shakes		
44185000	Shingles and shakes, of wood	Free	EIF
441860	– Posts and beams		
44186000	Posts and beams , of wood	Free	EIF

HS 2012	Description	Base Rate	Staging Category
44187	– Assembled flooring panels:		
441871	– – For mosaic floors		
44187100	Assembled mosaic floors, of wood	Free	EIF
441872	– – Other, multilayer:		
44187200	Other assembled multilayer flooring panels, of wood	Free	EIF
441879	– – Other:		
44187900	Other assembled flooring panels, of wood	Free	EIF
441890	– Other		
44189010	Cellular wood panels	Free	EIF
44189090	Other builders' joinery and carpentry of wood	Free	EIF
4419	Tableware and kitchenware, of wood:		
441900	Tableware and kitchenware, of wood:		
44190000	Tableware and kitchen-ware, of wood	Free	EIF
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	Free	EIF
442090	– Other:		
44209010	Wood marquetry and inlaid wood	Free	EIF
44209020	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94	Free	EIF
4421	Other articles of wood:		
442110	– Clothes hangers		
44211000	Clothes hangers, of wood	Free	EIF
442190	– Other:		
44219010	Rudders, ships, boards for the blind	Free	EIF
44219020	Mould for making die, wooden beadings and mouldings, including moulded skirting and other moulded boards	Free	EIF
44219030	Bee-hives	Free	EIF
44219040	Bobbins and the like for textile machinery use	Free	EIF
44219050	Other spools, cops, sewing thread reels and the like, of turned wood	Free	EIF
44219060	Match splints	Free	EIF
44219090	Other articles of wood	Free	EIF
45	Chapter 45 cork and articles of cork		
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	Free	EIF
450190	– Other		
45019000	Waste cork; crushed, granulated or ground cork	Free	EIF
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)		
450200	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)	Free	EIF
4503	Articles of natural cork:		
450310	– Corks and stoppers		
45031000	Corks and stoppers	2.50%	EIF
450390	– Other		
45039010	Stoppers fitted with metal caps	3.50%	EIF
45039090	Other articles of natural cork	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
45041000	Agglomerated cork blocks, plates, sheets and strip; tiles of any shape; agglomerated cork solid cylinders, including discs	2.50%	EIF
450490	– Other:		
45049010	Agglomerated cork stoppers fitted with metal caps	3.50%	EIF
45049090	Other agglomerated cork (with or without a binding substance) and articles of agglomerated cork	2.50%	EIF
46	Chapter 46 manufactures of straw of esparto and of other plaiting materials; basketware and wickerwork		
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):		
46012	– Mats, matting and screens of vegetable materials:		
460121	– – Of bamboo		
46012100	Mats, matting and screens of bamboo	5.00%	EIF
460122	– – Of rattan		
46012210	Mats and matting of rattan in semi-manufactured forms (rattan cane webbing)	Free	EIF
46012290	Other mats, matting and screens of rattan	5.00%	EIF
460129	– – Other		
46012910	Mats, matting and screens of straw	5.00%	EIF
46012920	Mats for packing purposes (including dunnage mats)	5.00%	EIF
46012990	Mats, mattings and screens of other vegetable materials	5.00%	EIF
46019	– Other:		
460192	– – Of bamboo		
46019200	Bamboo plaits and similar products, whether or not assembled into strips; products of bamboo, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.21)	5.00%	EIF
460193	– – Of rattan		
46019310	Plaits, rattan, whether or not assembled into strips	Free	EIF
46019390	Other rattan plaits and similar products, whether or not assembled into strips; products of rattan, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.22)	5.00%	EIF
460194	– – Of other vegetable materials		
46019400	Other vegetable materials plaits and similar products, whether or not assembled into strips; products of other vegetable materials, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.29)	5.00%	EIF
460199	– – Other		
46019910	Plaits of wool, whether or not assembled into strips; mats and matting, of animal fibres	10.00%	EIF
46019920	Hat braids	5.00%	EIF
46019930	Plaits of silk, whether or not assembled into strips	10.00%	EIF
46019940	Plaits of paper, whether or not assembled into strips	5.00%	EIF
46019991	Other materials plaits and similar products of plaiting materials, whether or not assembled into strips	5.00%	EIF
46019992	Other products of plaiting materials, bound together in parallel stands or woven, in sheet form	3.30%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
46021	– Of vegetable materials:		
460211	– – Of bamboo:		
46021100	Basketwork and other articles, made directly to shape from bamboo plaiting materials or made up from articles of heading 46.01 of bamboo	5.00%	EIF
460212	– – Of rattan:		
46021200	Basketwork and other articles, made directly to shape from rattan plaiting materials or made up from articles of heading 46.01 of rattan	5.00%	EIF
460219	– – Other:		
46021910	Bags, of straw and grass	5.00%	EIF
46021990	Basketwork, wickerwork and other articles, made directly to shape from other vegetable plaiting materials or made up from articles of heading 46.01 of other vegetable materials; articles of loofah	5.00%	EIF
460290	– Other:		
46029000	Basketwork and other articles, made directly to shape from other plaiting materials or made up from articles of heading 46.01 of other materials	5.00%	EIF
47	CHAPTER 47 PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4701	Mechanical wood pulp		
470100	Mechanical wood pulp		
47010000	Mechanical wood pulp	Free	EIF
4702	Chemical wood pulp, dissolving grades		
470200	Chemical wood pulp, dissolving grades		
47020000	Chemical wood pulp, dissolving grades	Free	EIF
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades:		
47031	– Unbleached:		
470311	– – Coniferous		
47031100	Coniferous, chemical wood pulp, un bleached	Free	EIF
470319	– – Non-coniferous		
47031900	Non-coniferous, chemical wood pulp, unbleached	Free	EIF
47032	– Semi-bleached or bleached:		
470321	– – Coniferous		
47032100	Coniferous, chemical wood pulp, semi-bleached or bleached	Free	EIF
470329	– – Non-coniferous		
47032900	Non-coniferous chemical wood pulp, semi-bleached or bleached	Free	EIF
4704	Chemical wood pulp, sulphite, other than dissolving grades:		
47041	– Unbleached:		
470411	– – Coniferous		
47041100	Coniferous chemical wood pulp, sulphite other than dissolving grades, unbleached	Free	EIF
470419	– – Non-coniferous		
47041900	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached	Free	EIF
47042	– Semi-bleached or bleached:		
470421	– – Coniferous		
47042100	Coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	Free	EIF
470429	– – Non-coniferous		

HS 2012	Description	Base Rate	Staging Category
47042900	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	Free	EIF
4705	Wood pulp obtained by a combination of mechanical and chemical pulping processes		
470500	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	Free	EIF
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	Free	EIF
470620	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard		
47062000	Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard	Free	EIF
470630	– Other, of bamboo		
47063000	Other pulp, of bamboo	Free	EIF
47069	– Other:		
470691	– – Mechanical		
47069100	Mechanical pulp of other fibrous cellulosic material	Free	EIF
470692	– – Chemical		
47069210	Chemical pulp of bagasse	Free	EIF
47069290	Chemical pulp of other fibrous cellulosic material	Free	EIF
470693	– – Obtained by a combination of mechanical and chemical processes		
47069300	Pulp of other fibrous cellulosic material obtained by a combination of mechanical and chemical processes	Free	EIF
4707	Recovered (waste and scrap) paper or paperboard:		
470710	– Unbleached kraft paper or paperboard or corrugated paper or paperboard		
47071000	Recovered (waste and scrap) unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	EIF
470720	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass		
47072000	Recovered (waste and scrap) other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	EIF
470730	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
47073010	Recovered (waste and scrap) newspaper, periodicals, printed material or proofsheets	Free	EIF
47073090	Recovered (waste and scrap) other paper or paperboard made mainly of mechanical pulp	Free	EIF
470790	– Other, including unsorted waste and scrap		
47079000	Other recovered (waste and scrap) paper or paperboard, including unsorted waste and scrap	Free	EIF
48	Chapter 48 paper and paperboard; articles of paper pulp, of paper or of paperboard		
4801	Newsprint, in rolls or sheets:		
480100	Newsprint, in rolls or sheets:		
48010000	Newsprint, in rolls or sheets	Free	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
48021000	Hand-made paper and paperboard, uncoated, in rolls or sheets	Free	EIF
480220	– Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		
48022000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard, in rolls or sheets	Free	EIF
480240	– Wallpaper base		
48024000	Wallpaper base, in rolls or sheets	Free	EIF
48025	– 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:		
480254	– – Weighing less than 40 g/m2:		
48025400	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing less than 40 g/square meter, in rolls or sheets	Free	EIF
480255	– – Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:		
48025510	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls of a width not exceeding 150mm	Free	EIF
48025590	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls	Free	EIF
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	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with each side less than 150 mm in the unfolded state	Free	EIF
48025620	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side 150mm or more but not exceeding 435 mm, the other side 150mm or more but not exceed	Free	EIF
48025690	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF
480257	– – Other, weighing 40 g/m2 or more but not more than 150 g/m2:		
48025710	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	Free	EIF
48025790	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets	Free	EIF

HS 2012	Description	Base Rate	Staging Category
480258	-- Weighing more than 150 g/m2:		
48025810	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter, in rolls	Free	EIF
48025820	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter, in sheets	Free	EIF
48026	-- 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	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm	Free	EIF
48026120	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150mm	Free	EIF
480262	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
48026210	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150mm in the unfolded state	Free	EIF
48026220	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150mm or more but not exceeding 435mm, the other side 150mm or more but not exceeding 297mm in the unfolded state	Free	EIF
48026290	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	Free	EIF
480269	-- Other:		
48026910	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435mm and the other side exceeding 297mm in the unfolded state	Free	EIF
48026990	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets	Free	EIF
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	Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	Free	EIF
48030020	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	Free	EIF

HS 2012	Description	Base Rate	Staging Category
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03:		
48041	– Kraftliner:		
480411	– – Unbleached		
48041100	Unbleached kraftliner, uncoated, in rolls or sheets	Free	EIF
480419	– – Other		
48041900	Other kraftliner, uncoated, in rolls or sheets	Free	EIF
48042	– Sack kraft paper:		
480421	– – Unbleached		
48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	Free	EIF
480429	– – Other		
48042900	Other sack kraft paper, uncoated, in rolls or sheets	Free	EIF
48043	– Other kraft paper and paperboard weighing 150 g/m2 or less:		
480431	– – Unbleached:		
48043100	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	Free	EIF
480439	– – Other:		
48043900	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	Free	EIF
48044	– Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:		
480441	– – Unbleached:		
48044100	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	Free	EIF
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	Other kraft paper and paperboard, 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, uncoated, in rolls or sheets, weighing more than 150 g/square	Free	EIF
480449	– – Other		
48044900	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	Free	EIF
48045	– Other kraft paper and paperboard weighing 225 g/m2 or more:		
480451	– – Unbleached		
48045100	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	EIF
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	Other kraft paper and paperboard, 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, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	EIF
480459	– – Other		
48045900	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	EIF
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:		
48051	– Fluting paper:		
480511	– – Semi-chemical fluting paper:		

HS 2012	Description	Base Rate	Staging Category
48051100	Uncoated semi-chemical fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480512	-- Straw fluting paper:		
48051200	Uncoated straw fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480519	-- Other		
48051910	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48051990	Other uncoated fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48052	-- Testliner (recycled liner board):		
480524	-- Weighing 150 g/m2 or less		
48052400	Uncoated testliner (recycled liner board), in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480525	-- Weighing more than 150 g/m2:		
48052500	Uncoated testliner(recycled liner board), in rolls or sheets, weighing more than 150 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480530	-- Sulphite wrapping paper		
48053000	Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480540	-- Filter paper and paperboard		
48054011	Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48054019	Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48054020	Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480550	-- Felt paper and paperboard		
48055000	Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48059	-- Other:		
480591	-- Weighing 150 g/m2 or less:		
48059100	Other uncoated paper or paperboard, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480592	-- Weighing more than 150 g/m2 but less than 225 g/m2		
48059210	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
48059290	Other paper or paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
480593	-- Weighing 225 g/m2 or more		
48059310	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF

HS 2012	Description	Base Rate	Staging Category
48059390	Other paper or paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	Free	EIF
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 paper, in rolls or sheets	Free	EIF
480620	– Greaseproof papers		
48062000	Greaseproof paper, in rolls or sheets	Free	EIF
480630	– Tracing papers		
48063000	Tracing papers, in rolls or sheets	Free	EIF
480640	– Glassine and other glazed transparent or translucent papers		
48064000	Glassine and other glazed transparent or translucent papers, in rolls or sheets	Free	EIF
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		
48070000	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.	Free	EIF
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		
48081010	Corrugated container board, single or double wall, other than paper of the kind described in heading 48.03.	Free	EIF
48081020	Corrugated container board, triple wall, other than paper of the kind described in heading 48.03.	Free	EIF
48081090	Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	Free	EIF
480840	– Kraft paper, creped or crinkled, whether or not embossed or perforated:		
48084000	Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	Free	EIF
480890	– Other:		
48089000	Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	Free	EIF
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	Free	EIF
480990	– Other:		
48099010	Transfer paper (including coated transferable base paper)	Free	EIF
48099090	Other copying papers	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
48101	– 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	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150mm	Free	EIF
48101320	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm	Free	EIF
481014	– – In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
48101410	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150mm in the unfolded state	Free	EIF
48101420	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state	Free	EIF
48101490	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF
481019	– – Other		
48101910	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	Free	EIF
48101990	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets	Free	EIF
48102	– 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:		
48102210	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in rolls	Free	EIF
48102220	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in sheets	Free	EIF
481029	– – Other:		
48102900	Other coated paper and paperboard of a kind used for writing, printing or other graphic purposes, in rolls or sheets, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process	Free	EIF
48103	– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		

HS 2012	Description	Base Rate	Staging Category
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	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, 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	Free	EIF
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		
48103210	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, 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/square meter, in rolls	Free	EIF
48103220	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, 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, in sheets, weighing exceeding 150 g/square meter	Free	EIF
481039	– – Other		
48103910	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls	Free	EIF
48103920	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets	Free	EIF
481092	– – Multi-ply		
48109210	Multi-ply paper or paperboard, bleached uniformly throughout the mass, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	EIF
48109220	Multi-ply paper or paperboard, only with one outer layer bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	EIF
48109230	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	EIF
48109290	Other multi-ply paper or paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	EIF
481099	– – Other		
48109900	Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	EIF
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		

HS 2012	Description	Base Rate	Staging Category
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
48114	– Gummed or adhesive paper and paperboard:		
481141	– – Self-adhesive:		
48114100	Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
481149	– – Other:		
48114900	Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
48115	– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
481151	– – Bleached, weighing more than 150 g/m ²		
48115100	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/square meter, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
481159	– – Other		
48115900	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading 48.03, 48.09 or 48.10,	Free	EIF
481160	– Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol		
48116000	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
481190	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
48119000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading 48.03, 48.09 or 48.10	Free	EIF
4812	Filter blocks, slabs and plates, of paper pulp		
481200	Filter blocks, slabs and plates, of paper pulp		
48120000	Filter blocks, slabs and plates, of paper pulp	Free	EIF
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	Cigarette paper, in the form of booklets or tubes	Free	EIF
481320	– In rolls of a width not exceeding 5 cm:		
48132000	Cigarette paper, in rolls of a width not exceeding 5 cm	Free	EIF
481390	– Other:		
48139010	Cigarette paper, exceeding 15 cm in width	Free	EIF
48139090	Other cigarette paper	Free	EIF
4814	Wallpaper and similar wall coverings; window transparencies of paper:		
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	Free	EIF
481490	– Other		
48149000	Other articles of heading 4814	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
48162000	Self-copy paper (other than those of heading 48.09)	Free	EIF
481690	– Other:		
48169010	Transfer paper (including coated transferable base paper, other than those of heading 48.09)	Free	EIF
48169090	Other articles of heading 48.16	Free	EIF
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	Free	EIF
481720	– Letter cards, plain postcards and correspondence cards		
48172000	Letter cards, plain postcards and correspondence cards	Free	EIF
481730	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper		
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	EIF
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, bed sheets and similar household, sanitary or hospital articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:		
481810	– Toilet paper		
48181000	Toilet paper	Free	EIF
481820	– Handkerchiefs, cleansing or facial tissues and towels		
48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper	Free	EIF
481830	– Tablecloths and serviettes		
48183000	Tablecloths and serviettes, paper	Free	EIF
481850	– Articles of apparel and clothing accessories		
48185000	Articles of apparel and clothing accessories, of paper	Free	EIF
481890	– Other		
48189000	Other household, sanitary or hospital articles, of paper	Free	EIF
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		
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	Free	EIF
481920	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard		
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	EIF
481930	– Sacks and bags, having a base of a width of 40 cm or more		

HS 2012	Description	Base Rate	Staging Category
48193000	Sacks and bags, having a base of a width of 40 cm or more, paper	Free	EIF
481940	– Other sacks and bags, including cones		
48194000	Other sacks and bags, including cones, paper	Free	EIF
481950	– Other packing containers, including record sleeves		
48195000	Other packing containers, including record sleeves, of paper	Free	EIF
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, paper	Free	EIF
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		
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	EIF
482020	– Exercise books		
48202000	Exercise books	Free	EIF
482030	– Binders (other than book covers), folders and file covers		
48203000	Binders (other than book covers), folders and file covers	Free	EIF
482040	– Manifold business forms and interleaved carbon sets		
48204000	Manifold business forms and interleaved carbon sets	Free	EIF
482050	– Albums for samples or for collections		
48205010	Albums, photograph	Free	EIF
48205020	Albums, stamp	Free	EIF
48205090	Other albums for samples or for collections	Free	EIF
482090	– Other:		
48209000	Other	Free	EIF
4821	Paper or paperboard labels of all kinds, whether or not printed:		
482110	— Printed		
48211000	Labels, paper or paperboard, printed	Free	EIF
482190	— Other		
48219000	Other paper or paperboard labels of all kinds, not printed	Free	EIF
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	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened	Free	EIF
482290	– Other		
48229000	Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or hardened	Free	EIF
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		

HS 2012	Description	Base Rate	Staging Category
48232000	Filter paper and paperboard	Free	EIF
482340	– Rolls, sheets and dials, printed for self-recording apparatus		
48234000	Rolls, sheets and dials, printed for self-recording apparatus	Free	EIF
48236	– Trays, dishes, plates, cups and the like, of paper or paperboard:		
482361	– – Of bamboo		
48236100	Trays, dishes, plates, cups and the like, of paper or paperboard, of bamboo	Free	EIF
482369	– – Other		
48236900	Trays, dishes, plates cups and the like, of other paper or paperboard	Free	EIF
482370	– Moulded or pressed articles of paper pulp		
48237000	Moulded or pressed articles of paper pulp	Free	EIF
482390	– Other:		
48239000	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	EIF
49	Chapter 49 printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:		
490110	– In single sheets, whether or not folded		
49011000	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	Free	EIF
49019	– Other:		
490191	– – Dictionaries and encyclopaedias, and serial instalments thereof		
49019100	Dictionaries and encyclopedias, and serial instalments thereof	Free	EIF
490199	– – Other:		
49019910	Reproductions, printed of work of art	Free	EIF
49019990	Other printed books, brochures, leaflets and similar printed matter, not in single sheets	Free	EIF
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:		
490210	– Appearing at least four times a week		
49021000	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	Free	EIF
490290	– Other		
49029000	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Free	EIF
4903	Children's picture, drawing or colouring books		
490300	Children's picture, drawing or colouring books		
49030010	Children's picture	Free	EIF
49030020	Children's drawing or colouring books	Free	EIF
4904	Music, printed or in manuscript, whether or not bound or illustrated		
490400	Music, printed or in manuscript, whether or not bound or illustrated		
49040000	Music, printed or in manuscript, whether or not bound or illustrated	Free	EIF
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:		

HS 2012	Description	Base Rate	Staging Category
490510	— Globes		
49051000	Globes, printed (globes, in relief are classified in heading 90.23)	Free	EIF
49059	– Other:		
490591	– – In book form		
49059100	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in book form	Free	EIF
490599	– – Other		
49059900	Other maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, not in book form	Free	EIF
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		
490600	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purpose, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	EIF
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	Banknotes	Free	EIF
49070020	Cheque forms (cheque books)	Free	EIF
49070030	Postage stamps, revenue stamps and stamp-impressed paper	Free	EIF
49070040	Stock, share or bond certificates and similar documents of title	Free	EIF
49070090	Other articles of heading 49.07	Free	EIF
4908	Transfers (decalcomanias):		
490810	– Transfers (decalcomanias), vitrifiable:		
49081000	Transfers (decalcomanias), vitrifiable	Free	EIF
490890	– Other:		
49089000	Other transfers (decalcomanias)	Free	EIF
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		

HS 2012	Description	Base Rate	Staging Category
490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		
49090010	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings, with names of senders printed	Free	EIF
49090090	Other printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	EIF
4910	Calendars of any kind, printed, including calendar blocks		
491000	Calendars of any kind, printed, including calendar blocks		
49100000	Calendars of any kind, printed, including calendar blocks	Free	EIF
4911	Other printed matter, including printed pictures and photographs:		
491110	– Trade advertising material, commercial catalogues and the like:		
49111000	Trade advertising material, commercial catalogues and the like	Free	EIF
49119	– Other:		
491191	– – Pictures, designs and photographs		
49119100	Printed pictures, designs and photographs, printed	Free	EIF
491199	– – Other:		
49119900	Other printed matter	Free	EIF
50	Chapter 50 silk		
5001	Silk-worm cocoons suitable for reeling		
500100	Silk-worm cocoons suitable for reeling		
50010000	Silk-worm cocoons suitable for reeling	10.00%	EIF
5002	Raw silk (not thrown)		
500200	Raw silk (not thrown)		
50020000	Raw silk (not thrown)	10.00%	EIF
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		
500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		
50030010	Not carded or combed	10.00%	EIF
50030090	Other silk waste	10.00%	EIF
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	Thread for surgical use, not put up for retail sale	2.50%	EIF
50040090	Other silk yarn (other than yarn spun from silk waste), not put up for retail sale	10.00%	EIF
5005	Yarn spun from silk waste, not put up for retail sale		
500500	Yarn spun from silk waste, not put up for retail sale		
50050000	Yarn spun from silk waste, not put up for retail sale	10.00%	EIF
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		
50060010	Silk yarn and yarn spun from silk waste, put up for retail sale	10.00%	EIF
50060020	Silk-worm gut, put up for retail sale	2.50%	EIF
50060030	Thread for surgical use, put up for retail sale	2.50%	EIF
5007	Woven fabrics of silk or of silk waste:		
500710	– Fabrics of noil silk		
50071000	Woven fabrics of noil silk	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
500720	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
50072000	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10.00%	EIF
500790	– Other fabrics		
50079000	Other woven fabrics of silk or of silk waste	10.00%	EIF
51	Chapter 51 wool, fine or coarse animal hair; horsehair yarn and woven fabric		
5101	Wool, not carded or combed:		
51011	– Greasy, including fleece-washed wool:		
510111	-- Shorn wool		
51011100	Shorn wool, greasy, including fleece-washed	Free	EIF
510119	-- Other		
51011900	Other greasy wool, including fleece-washed	Free	EIF
51012	– Degreased, not carbonised:		
510121	-- Shorn wool		
51012100	Shorn wool, degreased, not carbonised	Free	EIF
510129	-- Other		
51012900	Other degreased wool, not carbonised	Free	EIF
510130	– Carbonised		
51013000	Carbonised wool	Free	EIF
5102	Fine or coarse animal hair, not carded or combed:		
51021	– Fine animal hair:		
510211	-- Of Kashmir (cashmere) goats		
51021110	Greasy kashmir (cashmere) hair, not carded or combed	Free	EIF
51021120	Scoured kashmir (cashmere) hair, not carded or combed	Free	EIF
510219	-- Other		
51021910	Other greasy fine animal hair, not carded or combed	Free	EIF
51021920	Other scoured fine animal hair, not carded or combed	Free	EIF
510220	– Coarse animal hair		
51022010	Greasy coarse animal hair, not carded or combed	Free	EIF
51022020	Scoured coarse animal hair, not carded or combed	Free	EIF
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		
51031000	Noils of wool or of fine animal hair	Free	EIF
510320	– Other waste of wool or of fine animal hair		
51032000	Other waste of wool or of fine animal hair, not pulled or garnetted	Free	EIF
510330	– Waste of coarse animal hair		
51033000	Waste of coarse animal hair, not pulled or garnetted	Free	EIF
5104	Garnetted stock of wool or of fine or coarse animal hair		
510400	Garnetted stock of wool or of fine or coarse animal hair		
51040000	Garnetted stock of wool or of fine or coarse animal hair	Free	EIF
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):		
510510	– Carded wool		
51051000	Carded wool	Free	EIF
51052	– Wool tops and other combed wool:		
510521	-- Combed wool in fragments		
51052100	Combed wool in fragments	Free	EIF
510529	-- Other		
51052900	Wool tops and other combed wool	Free	EIF
51053	– Fine animal hair, carded or combed:		
510531	-- Of Kashmir (cashmere) goats		
51053100	Kashmir (cashmere) hair, carded or combed	Free	EIF
510539	-- Other		
51053900	Other fine animal hair, carded or combed	Free	EIF
510540	– Coarse animal hair, carded or combed		

HS 2012	Description	Base Rate	Staging Category
51054000	Coarse animal hair, carded or combed	Free	EIF
5106	Yarn of carded wool, not put up for retail sale:		
510610	– Containing 85% or more by weight of wool:		
51061000	Yarn of carded wool, containing 85% or more by weight of wool	7.50%	EIF
510620	– Containing less than 85% by weight of wool:		
51062000	Yarn of carded wool, containing less than 85% by weight of wool	7.50%	EIF
5107	Yarn of combed wool, not put up for retail sale:		
510710	– Containing 85% or more by weight of wool		
51071000	Yarn of combed wool, containing 85% or more by weight of wool	7.50%	EIF
510720	– Containing less than 85% by weight of wool		
51072000	Yarn of combed wool, containing less than 85% by weight of wool	7.50%	EIF
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale:		
510810	– Carded		
51081000	Yarn of carded fine animal hair	7.50%	EIF
510820	– Combed		
51082000	Yarn of combed fine animal hair	7.50%	EIF
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		
51091000	Yarn, containing 85% or more by weight of wool or of fine animal hair	7.50%	EIF
510990	– Other		
51099000	Yarn, containing less than 85% by weight of wool	7.50%	EIF
5110	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:		
511000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale:		
51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	7.50%	EIF
5111	Woven fabrics of carded wool or of carded fine animal hair:		
51111	– Containing 85% or more by weight of wool or of fine animal hair:		
511111	– – Of a weight not exceeding 300 g/m ² :		
51111100	Woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair, of a weight not exceeding 300 g/square meter	10.00%	EIF
511119	– – Other		
51111900	Other woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair	10.00%	EIF
511120	– Other, mixed mainly or solely with man-made filaments:		
51112000	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments	10.00%	EIF
511130	– Other, mixed mainly or solely with man-made staple fibres:		
51113000	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	10.00%	EIF
511190	– Other:		
51119000	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with other textile materials	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
5112	Woven fabrics of combed wool or of combed fine animal hair:		
51121	– Containing 85% or more by weight of wool or of fine animal hair:		
511211	– – Of a weight not exceeding 200 g/m ² :		
51121100	Woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair, of a weight not exceeding 200 g/square meter	10.00%	EIF
511219	– – Other		
51121900	Other woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair	10.00%	EIF
511220	– Other, mixed mainly or solely with man-made filaments:		
51122000	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	10.00%	EIF
511230	– Other, mixed mainly or solely with man-made staple fibres:		
51123000	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made staple fibres	10.00%	EIF
511290	– Other:		
51129000	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with other textile materials	10.00%	EIF
5113	Woven fabrics of coarse animal hair or of horsehair		
511300	Woven fabrics of coarse animal hair or of horsehair		
51130000	Woven fabrics of coarse animal hair or of horsehair	10.00%	EIF
52	Chapter 52 cotton		
5201	Cotton, not carded or combed		
520100	Cotton, not carded or combed		
52010000	Cotton, not carded or combed	Free	EIF
5202	Cotton waste (including yarn waste and garnetted stock):		
520210	– Yarn waste (including thread waste)		
52021000	Yarn waste (including thread waste)	Free	EIF
52029	– Other:		
520291	– – Garnetted stock		
52029100	Garnetted cotton stock	Free	EIF
520299	– – Other		
52029900	Other cotton waste	Free	EIF
5203	Cotton, carded or combed		
520300	Cotton, carded or combed		
52030000	Cotton, carded or combed	Free	EIF
5204	Cotton sewing thread, whether or not put up for retail sale:		
52041	– Not put up for retail sale:		
520411	– – Containing 85% or more by weight of cotton		
52041100	Cotton sewing thread, containing 85% or more by weight of cotton, not put up for retail sale	4.00%	EIF
520419	– – Other		
52041900	Other cotton sewing thread, not put up for retail sale	4.00%	EIF
520420	– Put up for retail sale		
52042000	Cotton sewing thread, put up for retail sale	4.00%	EIF
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:		
52051	– Single yarn, of uncombed fibres:		
520511	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52051100	Cotton yarn, single, of uncombed fibres measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
520512	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52051200	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	EIF
520513	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52051300	Cotton yarn, single, of uncombed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.00%	EIF
520514	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52051400	Cotton yarn, single, of uncombed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.00%	EIF
520515	-- Measuring less than 125 decitex (exceeding 80 metric number)		
52051500	Cotton yarn, single, of uncombed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	EIF
52052	-- Single yarn, of combed fibres:		
520521	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52052100	Cotton yarn, single, of combed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	EIF
520522	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52052200	Cotton yarn, single, of combed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	EIF
520523	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52052300	Cotton yarn, single, of combed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.00%	EIF
520524	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52052400	Cotton yarn, single, of combed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.00%	EIF
520526	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)		
52052600	Cotton yarn, single, of combed fibres, measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4.00%	EIF
520527	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)		

HS 2012	Description	Base Rate	Staging Category
52052700	Cotton yarn, single, of combed fibres, measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4.00%	EIF
520528	-- Measuring less than 83.33 decitex (exceeding 120 metric number)		
52052800	Cotton yarn, single, of combed fibres, measuring less than 83.33 decitex (exceeding 120 metric number)	4.00%	EIF
52053	-- 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)		
52053100	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	EIF
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)		
52053200	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF
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)		
52053300	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF
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)		
52053400	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF
520535	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52053500	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	EIF
52054	-- 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)		
52054100	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	EIF
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)		
52054200	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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)		

HS 2012	Description	Base Rate	Staging Category
52054300	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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)		
52054400	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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)		
52054600	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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)		
52054700	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
520548	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)		
52054800	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4.00%	EIF
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:		
52061	-- Single yarn, of uncombed fibres:		
520611	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52061100	Cotton yarn, single, of uncombed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	EIF
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	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	EIF
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	Cotton yarn, single, of uncombed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.00%	EIF
520614	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52061400	Cotton yarn, single, of uncombed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.00%	EIF
520615	-- Measuring less than 125 decitex (exceeding 80 metric number)		

HS 2012	Description	Base Rate	Staging Category
52061500	Cotton yarn, single, of uncombed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	EIF
52062	– Single yarn, of combed fibres:		
520621	– – Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52062100	Cotton yarn, single, of combed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	EIF
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	Cotton yarn, single, of combed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	EIF
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	Cotton yarn, single, of combed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.00%	EIF
520624	– – Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52062400	Cotton yarn, single, of combed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.00%	EIF
520625	– – Measuring less than 125 decitex (exceeding 80 metric number)		
52062500	Cotton yarn, single, of combed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	EIF
52063	– Multiple (folded) or cabled yarn, of uncombed fibres:		
520631	– – Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52063100	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, 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)	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
520635	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52063500	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	EIF
52064	-- Multiple (folded) or cabled yarn, of combed fibres:		
520641	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52064100	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
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	Cotton yarn, multiple (folded) or cabled, of combed fibres, 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)	4.00%	EIF
520645	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52064500	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	EIF
5207	Cotton yarn (other than sewing thread) put up for retail sale:		
520710	-- Containing 85% or more by weight of cotton		
52071000	Cotton yarn, containing 85% or more by weight of cotton, put up for retail sale	4.00%	EIF
520790	-- Other		
52079000	Other cotton yarn, put up for retail sale	4.00%	EIF
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2:		
52081	-- Unbleached:		
520811	-- Plain weave, weighing not more than 100 g/m2		
52081100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, unbleached	7.50%	EIF
520812	-- Plain weave, weighing more than 100 g/m2		
52081200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, unbleached	7.50%	EIF
520813	-- 3-thread or 4-thread twill, including cross twill		
52081300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.50%	EIF
520819	-- Other fabrics		

HS 2012	Description	Base Rate	Staging Category
52081900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.50%	EIF
52082	– Bleached:		
520821	– – Plain weave, weighing not more than 100 g/m2		
52082100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, bleached	10.00%	EIF
520822	– – Plain weave, weighing more than 100 g/m2		
52082200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, bleached	10.00%	EIF
520823	– – 3-thread or 4-thread twill, including cross twill		
52082300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, bleached	10.00%	EIF
520829	– – Other fabrics		
52082900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, bleached	10.00%	EIF
52083	– Dyed:		
520831	– – Plain weave, weighing not more than 100 g/m2		
52083100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, dyed of cotton	10.00%	10
520832	– – Plain weave, weighing more than 100 g/m2		
52083200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10.00%	10
520833	– – 3-thread or 4-thread twill, including cross twill		
52083300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10.00%	EIF
520839	– – Other fabrics		
52083900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10.00%	10
52084	– Of yarns of different colours:		
520841	– – Plain weave, weighing not more than 100 g/m2		
52084100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, of yarns of different colours	10.00%	EIF
520842	– – Plain weave, weighing more than 100 g/m2		
52084200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, of yarns of different colours	10.00%	EIF
520843	– – 3-thread or 4-thread twill, including cross twill		
52084300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	EIF
520849	– – Other fabrics		
52084900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	EIF
52085	– Printed:		
520851	– – Plain weave, weighing not more than 100 g/m2		

HS 2012	Description	Base Rate	Staging Category
52085100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, printed	10.00%	10
520852	-- Plain weave, weighing more than 100 g/m2		
52085200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10.00%	EIF
520859	-- Other fabrics		
52085910	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10.00%	EIF
52085990	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10.00%	10
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2:		
52091	-- Unbleached:		
520911	-- Plain weave		
52091100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	EIF
520912	-- 3-thread or 4-thread twill, including cross twill		
52091200	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	EIF
520919	-- Other fabrics		
52091900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	EIF
52092	-- Bleached:		
520921	-- Plain weave		
52092100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	10
520922	-- 3-thread or 4-thread twill, including cross twill		
52092200	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	EIF
520929	-- Other fabrics		
52092900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	10
52093	-- Dyed:		
520931	-- Plain weave		
52093100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10.00%	10
520932	-- 3-thread or 4-thread twill, including cross twill		
52093200	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10.00%	EIF
520939	-- Other fabrics		
52093900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10.00%	10
52094	-- Of yarns of different colours:		
520941	-- Plain weave		

HS 2012	Description	Base Rate	Staging Category
52094100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	EIF
520942	-- Denim		
52094200	Denim	10.00%	EIF
520943	-- Other fabrics of 3-thread or 4-thread twill, including cross twill		
52094300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	EIF
520949	-- Other fabrics		
52094900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	EIF
52095	-- Printed:		
520951	-- Plain weave		
52095100	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	EIF
520952	-- 3-thread or 4-thread twill, including cross twill		
52095200	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	EIF
520959	-- Other fabrics		
52095900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	EIF
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:		
52101	-- Unbleached:		
521011	-- Plain weave		
52101100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.50%	EIF
521019	-- Other fabrics		
52101910	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.50%	EIF
52101990	Other 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/square meter, unbleached	7.50%	EIF
52102	-- Bleached:		
521021	-- Plain weave		
52102100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10.00%	EIF
521029	-- Other fabrics		
52102910	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
52102990	Other 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/square meter, bleached	10.00%	EIF
52103	– Dyed:		
521031	– – Plain weave		
52103100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	EIF
521032	– – 3-thread or 4-thread twill, including cross twill		
52103200	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	EIF
521039	– – Other fabrics		
52103900	Other 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/square meter, dyed	10.00%	EIF
52104	– Of yarns of different colours:		
521041	– – Plain weave		
52104100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	EIF
521049	– – Other fabrics		
52104910	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	EIF
52104990	Other 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/square meter, of yarns of different colours	10.00%	EIF
52105	– Printed:		
521051	– – Plain weave		
52105100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	EIF
521059	– – Other fabrics		
52105910	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, printed	10.00%	EIF
52105990	Other 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/square meter, printed	10.00%	EIF
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² :		
52111	– Unbleached:		
521111	– – Plain weave		
52111100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.50%	EIF
521112	– – 3-thread or 4-thread twill, including cross twill		

HS 2012	Description	Base Rate	Staging Category
52111200	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.50%	EIF
521119	-- Other fabrics		
52111900	Other 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/square meter, unbleached	7.50%	EIF
521120	-- Bleached		
52112010	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10.00%	EIF
52112020	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10.00%	EIF
52112090	Other 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/square meter, bleached	10.00%	EIF
52113	-- Dyed:		
521131	-- Plain weave		
52113100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	EIF
521132	-- 3-thread or 4-thread twill, including cross twill		
52113200	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	EIF
521139	-- Other fabrics		
52113900	Other 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/square meter, dyed	10.00%	EIF
52114	-- Of yarns of different colours:		
521141	-- Plain weave		
52114100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10.00%	10
521142	-- Denim		
52114200	Denim	10.00%	EIF
521143	-- Other fabrics of 3-thread or 4-thread twill, including cross twill		
52114300	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10.00%	EIF
521149	-- Other fabrics		
52114900	Other 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/square meter, of yarns of different colours	10.00%	EIF
52115	-- Printed:		
521151	-- Plain weave		
52115100	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	EIF
521152	-- 3-thread or 4-thread twill, including cross twill		

HS 2012	Description	Base Rate	Staging Category
52115200	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, printed	10.00%	EIF
521159	-- Other fabrics		
52115900	Other 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/square meter, printed	10.00%	EIF
5212	Other woven fabrics of cotton:		
52121	-- Weighing not more than 200 g/m2:		
521211	-- -- Unbleached		
52121100	Other woven fabrics of cotton, unbleached, weighing not more than 200 g/square meter	7.50%	EIF
521212	-- -- Bleached		
52121200	Other woven fabrics of cotton, bleached, weighing not more than 200 g/square meter	10.00%	10
521213	-- -- Dyed		
52121300	Other woven fabrics of cotton, dyed, weighing not more than 200 g/square meter	10.00%	EIF
521214	-- -- Of yarns of different colours		
52121400	Other woven fabrics of cotton, of yarns of different colours, weighing not more than 200 g/square meter	10.00%	EIF
521215	-- -- Printed		
52121500	Other woven fabrics of cotton, printed, weighing not more than 200 g/square meter	10.00%	10
52122	-- Weighing more than 200 g/m2:		
521221	-- -- Unbleached		
52122100	Other woven fabrics of cotton, unbleached, weighing more than 200 g/square meter	7.50%	EIF
521222	-- -- Bleached		
52122200	Other woven fabrics of cotton, bleached, weighing more than 200 g/square meter	10.00%	10
521223	-- -- Dyed		
52122300	Other woven fabrics of cotton, dyed, weighing more than 200 g/square meter	10.00%	EIF
521224	-- -- Of yarns of different colours		
52122400	Other woven fabrics of cotton, of yarn of different colour, weighing more than 200 g/square meter	10.00%	EIF
521225	-- -- Printed		
52122500	Other woven fabrics of cotton, printed, weighing more than 200 g/square meter	10.00%	10
53	Chapter 53 other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		
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	Free	EIF
53012	-- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
530121	-- -- Broken or scutched		
53012100	Flax, broken or scutched	Free	EIF
530129	-- -- Other		
53012900	Flax, hackled or otherwise processed, but not spun	Free	EIF
530130	-- Flax tow and waste		
53013000	Flax tow and waste	Free	EIF
5302	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):		
530210	-- True hemp, raw or retted		

HS 2012	Description	Base Rate	Staging Category
53021000	True hemp, raw or retted	Free	EIF
530290	– Other		
53029000	Other true hemp (cannabis sativa L.), processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Free	EIF
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):		
530310	– Jute and other textile bast fibres, raw or retted		
53031010	Jute, raw or retted	Free	EIF
53031090	Other textile bast fibres, raw or retted	Free	EIF
530390	– Other		
53039000	Other jute and other textile bast fibres, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	Free	EIF
5305	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):		
530500	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):		
53050000	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Free	EIF
5306	Flax yarn:		
530610	– Single		
53061000	Flax yarn, single	3.00%	EIF
530620	– Multiple (folded) or cabled		
53062000	Flex yarn, multiple (folded) or cabled	3.00%	EIF
5307	Yarn of jute or of other textile bast fibres of heading 53.03:		
530710	– Single		
53071010	Jute yarn, single	3.00%	EIF
53071090	Yarn of other textile bast fibres, single	3.00%	EIF
530720	– Multiple (folded) or cabled		
53072010	Jute yarn, multiple (folded) or cabled	3.00%	EIF
53072090	Yarn of other textile bast fibres, multiple (folded) or cabled	3.00%	EIF
5308	Yarn of other vegetable textile fibres; paper yarn:		
530810	– Coir yarn		
53081000	Coir yarn	3.00%	EIF
530820	– True hemp yarn		
53082000	True hemp yarn	3.00%	EIF
530890	– Other		
53089010	Paper yarn	3.00%	EIF
53089090	Yarn of other vegetable textile fibers	3.00%	EIF
5309	Woven fabrics of flax:		
53091	– Containing 85% or more by weight of flax:		
530911	– – Unbleached or bleached		
53091100	Woven fabrics, unbleached or bleached, containing 85% or more by weight of flax	5.00%	EIF
530919	– – Other		
53091900	Other woven fabrics, containing 85% or more by weight of flax	5.00%	EIF
53092	– Containing less than 85% by weight of flax:		

HS 2012	Description	Base Rate	Staging Category
530921	-- Unbleached or bleached		
53092100	Woven fabrics, unbleached or bleached, containing less than 85% by weight of flax	5.00%	EIF
530929	-- Other		
53092900	Other woven fabrics, containing less than 85% by weight of flax	5.00%	EIF
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03:		
531010	-- Unbleached		
53101000	Woven fabrics of jute or of other textile bast fibres, unbleached	5.00%	EIF
531090	-- Other		
53109000	Other woven fabrics of jute or of other textile bast fibres	5.00%	EIF
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		
53110010	Woven fabrics of paper yarn	5.00%	EIF
53110020	Woven fabrics of ramie	5.00%	EIF
53110090	Woven fabrics of other vegetable textile fibres	5.00%	EIF
54	CHAPTER 54 MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401	Sewing thread of man-made filaments, whether or not put up for retail sale:		
540110	-- Of synthetic filaments		
54011010	Thread of synthetic filaments, for surgical use	4.00%	EIF
54011090	Other sewing thread of synthetic filaments, whether or not put up for retail sale	4.00%	EIF
540120	-- Of artificial filaments		
54012000	Sewing thread of artificial filaments, whether or not put up for retail sale	4.00%	EIF
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:		
54021	-- High tenacity yarn of nylon or other polyamides:		
540211	-- -- Of aramids		
54021100	High tenacity filament yarn of aramides, not put up for retail sale	1.50%	EIF
540219	-- -- Other		
54021900	Other high tenacity filament yarn of nylon or polyamides, not put up for retail sale	1.50%	EIF
540220	-- High tenacity yarn of polyesters		
54022000	High tenacity filament yarn of polyesters, not put up for retail sale	1.50%	EIF
54023	-- Textured yarn:		
540231	-- -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex		
54023100	Textured filament yarn, of nylon or other polyamides, measuring per single yarn not more than 50 tex, not put up for retail sale	4.00%	EIF
540232	-- -- Of nylon or other polyamides, measuring per single yarn more than 50 tex		
54023200	Textured filament yarn, of nylon or other polyamides, measuring per single yarn more than 50 tex, not put up for retail sale	4.00%	EIF
540233	-- -- Of polyesters		
54023300	Textured filament yarn, of polyesters, not put up for retail sale	4.00%	EIF
540234	-- -- Of polypropylene		

HS 2012	Description	Base Rate	Staging Category
54023400	Textured filament yarn of polypropylene fibers, not put up for retail sale	4.00%	EIF
540239	-- Other		
54023900	Textured filament yarn of other synthetic fibers, not put up for retail sale	4.00%	EIF
54024	-- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
540244	-- Elastomeric		
54024410	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.50%	EIF
54024420	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of polyesters, partially oriented, not put up for retail sale	1.50%	EIF
54024430	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polyesters, not put up for retail sale	1.50%	EIF
54024490	Other synthetic elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.50%	EIF
540245	-- Other, of nylon or other polyamides		
54024500	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.50%	EIF
540246	-- Other, of polyesters, partially oriented		
54024600	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of polyesters, partially oriented, not put up for retail sale	1.50%	EIF
540247	-- Other, of polyesters		
54024700	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polyesters, not put up for retail sale	1.50%	EIF
540248	-- Other, of polypropylene		
54024800	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polypropylene, not put up for retail sale	1.50%	EIF
540249	-- Other		
54024900	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.50%	EIF
54025	-- Other yarn, single, with a twist exceeding 50 turns per metre:		
540251	-- Of nylon or other polyamides		
54025100	Other filament yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.50%	EIF
540252	-- Of polyesters		
54025200	Other filament yarn, single, with a twist exceeding 50 turns per meter, of polyesters, not put up for retail sale	1.50%	EIF
540259	-- Other		
54025900	Other synthetic filament yarn, single, with a twist exceeding 50 turns per metre, not put up for retail sale	1.50%	EIF
54026	-- Other yarn, multiple (folded) or cabled:		
540261	-- Of nylon or other polyamides		
54026100	Other filament yarn, multiple (folded) or cabled, of nylon or other polyamides, not put up for retail sale	1.50%	EIF
540262	-- Of polyesters		
54026200	Other filament yarn, multiple (folded) or cabled, of polyesters, not put up for retail sale	1.50%	EIF

HS 2012	Description	Base Rate	Staging Category
540269	-- Other		
54026900	Other synthetic filament yarn, multiple (folded) or cabled, not put up for retail sale	1.50%	EIF
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		
54031000	High tenacity filament yarn of viscose rayon, not put up for retail sale	4.00%	EIF
54033	-- Other yarn, single:		
540331	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:		
54033110	Textured filament yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre, not put up for retail sale	4.00%	EIF
54033190	Other filament yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre, not put up for retail sale	1.50%	EIF
540332	-- Of viscose rayon, with a twist exceeding 120 turns per metre:		
54033210	Textured filament yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre, not put up for retail sale	4.00%	EIF
54033290	Other filament yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre, not put up for retail sale	1.50%	EIF
540333	-- Of cellulose acetate:		
54033310	Textured filament yarn, single, of cellulose acetate, not put up for retail sale	4.00%	EIF
54033390	Other filament yarn, single, of cellulose acetate, not put up for retail sale	1.50%	EIF
540339	-- Other:		
54033910	Other textured artificial filament yarn, single, not put up for retail sale	4.00%	EIF
54033990	Other artificial filament yarn, single, not put up for retail sale	1.50%	EIF
54034	-- Other yarn, multiple (folded) or cabled:		
540341	-- Of viscose rayon:		
54034110	Filament yarn, multiple (folded) or cabled, of viscose rayon, not put up for retail sale	4.00%	EIF
54034190	Other filament yarn, multiple (folded) or cabled, of viscose rayon, not put up for retail sale	4.00%	EIF
540342	-- Of cellulose acetate:		
54034210	Filament yarn, multiple (folded) or cabled, of cellulose acetate, not put up for retail sale	4.00%	EIF
54034290	Other filament yarn, multiple (folded) or cabled, of cellulose acetate, not put up for retail sale	1.50%	EIF
540349	-- Other:		
54034910	Filament yarn, multiple (folded) or cabled, of other artificial fibres, not put up for retail sale	4.00%	EIF
54034990	Other filament yarn, multiple (folded) or cabled, of other artificial fibres, not put up for retail sale	4.00%	EIF
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:		
54041	-- Monofilament:		
540411	-- Elastomeric		
54041110	Elastomeric monofilament of synthetic fibre, for making tire cord fabric	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
54041190	Other elastomeric synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4.00%	EIF
540412	-- Other, of polypropylene		
54041210	Other monofilament of polypropylene, other than elastomeric monofilament, for making tire cord fabric	4.00%	EIF
54041290	Other polypropylene monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, other than elastomeric monofilament	4.00%	EIF
540419	-- Other		
54041910	Other monofilament of synthetic fibre, for making tire cord fabric	4.00%	EIF
54041990	Other synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4.00%	EIF
540490	-- Other		
54049010	Catgut, imitation, nonsterile, of synthetic fibre	4.00%	EIF
54049090	Other strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	4.00%	EIF
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		
540500	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		
54050010	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4.00%	EIF
54050090	Strip and the like (for example, artificial straw) of artificial textile material of an apparent width not exceeding 5 mm	4.00%	EIF
5406	Man-made filament yarn (other than sewing thread), put up for retail sale		
540600	Man-made filament yarn (other than sewing thread), put up for retail sale		
54060011	Textured yarn, of synthetic filaments, put up for retail sale	1.50%	EIF
54060019	Other synthetic filament yarn, put up for retail sale	1.50%	EIF
54060021	Rayon filament yarn, put up for retail sale	4.00%	EIF
54060022	Acetate fibre filament yarn, put up for retail sale	1.50%	EIF
54060029	Other artificial filament yarn, put up for retail sale	4.00%	EIF
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		
54071000	Woven fabrics obtained from high tenacity filament yarn of nylon or other polyamides or of polyesters	5.00%	EIF
540720	-- Woven fabrics obtained from strip or the like:		
54072000	Woven fabrics obtained from strips or the like of synthetic textile materials	5.00%	EIF
540730	-- Fabrics specified in Note 9 to Section XI:		
54073000	Fabrics specified in Note 9 to Section XI	5.00%	EIF
54074	-- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
540741	-- Unbleached or bleached		
54074110	Other grey (unbleached) woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	7.50%	EIF
54074120	Other bleached woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	EIF
540742	-- Dyed		

HS 2012	Description	Base Rate	Staging Category
54074200	Other dyed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	10
540743	-- Of yarns of different colours		
54074300	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	10
540744	-- Printed		
54074400	Other printed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	10
54075	-- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
540751	-- Unbleached or bleached		
54075110	Other grey (unbleached) woven fabrics, containing 85% or more by weight of textured polyester filaments	7.50%	EIF
54075120	Other bleached woven fabrics, containing 85% or more by weight of textured polyester filaments	10.00%	10
540752	-- Dyed		
54075200	Other dyed woven fabrics, containing 85% or more by weight of textured polyester filaments	10.00%	10
540753	-- Of yarns of different colours		
54075300	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of textured polyester filaments	10.00%	10
540754	-- Printed		
54075400	Other printed woven fabrics, containing 85% or more by weight of textured polyester filaments	10.00%	10
54076	-- 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	Other woven fabrics, grey (unbleached), containing 85% or more by weight of non-textured polyester filaments	7.50%	EIF
54076190	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	10.00%	10
540769	-- Other:		
54076910	Other woven fabrics, grey (unbleached), containing 85% or more by weight of polyester filaments	7.50%	EIF
54076990	Other woven fabrics, containing 85% or more by weight of polyester filaments	10.00%	10
54077	-- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
540771	-- Unbleached or bleached:		
54077110	Other woven fabrics, containing 85% or more by weight of synthetic filaments, grey (unbleached)	7.50%	EIF
54077121	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5.00%	EIF
54077129	Other woven fabrics, containing 85% or more by weight of synthetic filaments, bleached	10.00%	EIF
540772	-- Dyed:		
54077210	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5.00%	EIF
54077290	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	10.00%	EIF
540773	-- Of yarns of different colours:		
54077300	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	10.00%	EIF
540774	-- Printed:		
54077400	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed	10.00%	EIF
54078	-- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		

HS 2012	Description	Base Rate	Staging Category
540781	-- Unbleached or bleached:		
54078110	Other grey (unbleached) woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	7.50%	EIF
54078120	Other bleached woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10.00%	10
540782	-- Dyed:		
54078200	Other dyed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10.00%	10
540783	-- Of yarns of different colours:		
54078300	Other woven fabrics, containing less than 85% by weight of synthetic filaments, of yarns of different colours, mixed mainly or solely with cotton	10.00%	10
540784	-- Printed:		
54078400	Other printed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10.00%	10
54079	-- Other woven fabrics:		
540791	-- Unbleached or bleached:		
54079110	Other woven fabrics, grey (unbleached), of synthetic filaments	7.50%	EIF
54079120	Other woven fabrics, bleached, of synthetic filaments	10.00%	EIF
540792	-- Dyed:		
54079200	Other woven fabrics, dyed, of synthetic filaments	10.00%	EIF
540793	-- Of yarns of different colours:		
54079300	Other woven fabrics, of yarns of different colours, of synthetic filaments	10.00%	10
540794	-- Printed:		
54079400	Other woven fabrics, printed, of synthetic filaments	10.00%	EIF
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	5.00%	EIF
54082	-- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
540821	-- Unbleached or bleached		
54082110	Other grey (unbleached) woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	7.50%	EIF
54082120	Other bleached woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	EIF
540822	-- Dyed		
54082200	Other dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	EIF
540823	-- Of yarns of different colours		
54082300	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	5.00%	EIF
540824	-- Printed		
54082400	Other printed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	EIF
54083	-- Other woven fabrics:		
540831	-- Unbleached or bleached		
54083110	Other grey (unbleached) woven fabrics of artificial filaments	7.50%	EIF
54083120	Other bleached woven fabrics of artificial filaments	10.00%	EIF
540832	-- Dyed		

HS 2012	Description	Base Rate	Staging Category
54083200	Other dyed woven fabrics of artificial filaments	10.00%	EIF
540833	-- Of yarns of different colours		
54083300	Other woven fabrics of artificial filaments, of yarns of different colours	10.00%	EIF
540834	-- Printed		
54083400	Other printed woven fabrics of artificial filaments	10.00%	EIF
55	Chapter 55 man-made staple fibres		
5501	Synthetic filament tow:		
550110	-- Of nylon or other polyamides		
55011000	Filament tow of nylon or other polyamides	1.50%	EIF
550120	-- Of polyesters		
55012000	Filament tow of polyesters	1.50%	EIF
550130	-- Acrylic or modacrylic		
55013000	Filament tow of acrylic or modacrylic	1.50%	EIF
550140	-- Of polypropylene		
55014000	Polypropylene filament tow	1.50%	EIF
550190	-- Other		
55019000	Other synthetic filament tow	1.50%	EIF
5502	Artificial filament tow		
550200	Artificial filament tow		
55020000	Artificial filament tow	1.50%	EIF
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning:		
55031	-- Of nylon or other polyamides:		
550311	-- -- Of aramids		
55031100	Staple fibres of aramids, not carded, combed or otherwise processed for spinning	1.50%	EIF
550319	-- -- Other		
55031900	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning	1.50%	EIF
550320	-- Of polyesters		
55032000	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	1.50%	EIF
550330	-- Acrylic or modacrylic		
55033000	Staple fibres of acrylic or modacrylic, not carded, combed or otherwise processed for spinning	1.50%	EIF
550340	-- Of polypropylene		
55034000	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	1.50%	EIF
550390	-- Other		
55039010	Synthetic staple fibres for use in the manufacture of industrial bonded fabric for finishing use	1.50%	EIF
55039090	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.50%	EIF
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning:		
550410	-- Of viscose rayon		
55041000	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	1.50%	EIF
550490	-- Other		
55049000	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	1.50%	EIF
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres:		
550510	-- Of synthetic fibres		
55051000	Waste of synthetic fibres	1.50%	EIF
550520	-- Of artificial fibres		
55052000	Waste of artificial fibres	1.50%	EIF

HS 2012	Description	Base Rate	Staging Category
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning:		
550610	– Of nylon or other polyamides		
55061000	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	1.50%	EIF
550620	– Of polyesters		
55062000	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	1.50%	EIF
550630	– Acrylic or modacrylic		
55063000	Staple fibres of acrylic or modacrylic, carded, combed or otherwise processed for spinning	1.50%	EIF
550690	– Other		
55069000	Other synthetic staple fibres, carded, combed or otherwise processed for spinning	1.50%	EIF
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning		
550700	Artificial staple fibres, carded, combed or otherwise processed for spinning		
55070000	Artificial staple fibres carded, combed or otherwise processed for spinning	1.50%	EIF
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale:		
550810	– Of synthetic staple fibres		
55081000	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	4.00%	EIF
550820	– Of artificial staple fibres		
55082000	Sewing thread of artificial staple fibres, whether or not put up for retail sale	4.00%	EIF
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:		
55091	– Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
550911	– – Single yarn		
55091100	Single yarn, containing 85% or more by weight of staple fibres of nylon or other polyamides, not put up for retail sale	4.00%	EIF
550912	– – Multiple (folded) or cabled yarn		
55091200	Multiple (folded) or cabled yarn, containing 85% or more by weight of staple fibres, of nylon or other polyamides, not put up for retail sale	4.00%	EIF
55092	– Containing 85% or more by weight of polyester staple fibres:		
550921	– – Single yarn		
55092100	Single yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.00%	EIF
550922	– – Multiple (folded) or cabled yarn		
55092200	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.00%	EIF
55093	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
550931	– – Single yarn		
55093100	Single yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4.00%	EIF
550932	– – Multiple (folded) or cabled yarn		
55093200	Multiple (folded) or cabled yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4.00%	EIF
55094	– Other yarn, containing 85 % or more by weight of synthetic staple fibres:		
550941	– – Single yarn		

HS 2012	Description	Base Rate	Staging Category
55094100	Other single yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4.00%	EIF
550942	-- Multiple (folded) or cabled yarn		
55094200	Other multiple (folded) or cabled yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4.00%	EIF
55095	-- Other yarn, of polyester staple fibres:		
550951	-- Mixed mainly or solely with artificial staple fibres		
55095100	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres	4.00%	EIF
550952	-- Mixed mainly or solely with wool or fine animal hair		
55095200	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	4.00%	EIF
550953	-- Mixed mainly or solely with cotton		
55095300	Other yarn of polyester staple fibres, mixed mainly or solely with cotton	4.00%	EIF
550959	-- Other		
55095900	Other yarn of polyester staple fibres	4.00%	EIF
55096	-- Other yarn, of acrylic or modacrylic staple fibres:		
550961	-- Mixed mainly or solely with wool or fine animal hair		
55096100	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	4.00%	EIF
550962	-- Mixed mainly or solely with cotton		
55096200	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	4.00%	EIF
550969	-- Other		
55096900	Other yarn of acrylic or modacrylic staple fibres	4.00%	EIF
55099	-- Other yarn:		
550991	-- Mixed mainly or solely with wool or fine animal hair		
55099100	Other yarn of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	4.00%	EIF
550992	-- Mixed mainly or solely with cotton		
55099200	Other yarn of synthetic staple fibres, mixed mainly or solely with cotton	4.00%	EIF
550999	-- Other		
55099900	Other yarn of synthetic staple fibres	4.00%	EIF
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:		
55101	-- Containing 85 % or more by weight of artificial staple fibres:		
551011	-- Single yarn		
55101100	Single yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4.00%	EIF
551012	-- Multiple (folded) or cabled yarn		
55101200	Multiple (folded) or cabled yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4.00%	EIF
551020	-- Other yarn, mixed mainly or solely with wool or fine animal hair		
55102000	Other yarn of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	4.00%	EIF
551030	-- Other yarn, mixed mainly or solely with cotton		
55103000	Other yarn of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	4.00%	EIF
551090	-- Other yarn		
55109000	Other yarn of artificial staple fibres, not put up for retail sale	4.00%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
55111000	Yarn of synthetic staple fibres, containing 85% or more by weight of such fibres, put up for retail sale	4.00%	EIF
551120	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres		
55112000	Yarn of synthetic staple fibres, containing less than 85% by weight of such fibres, put up for retail sale	4.00%	EIF
551130	– Of artificial staple fibres		
55113000	Yarn of artificial staple fibres, put up for retail sale	4.00%	EIF
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres:		
55121	– Containing 85 % or more by weight of polyester staple fibres:		
551211	– – Unbleached or bleached		
55121110	Woven fabrics, containing 85% or more by weight of polyester staple fibres, grey (unbleached)	7.50%	EIF
55121120	Woven fabrics, containing 85% or more by weight of polyester staple fibres, bleached	10.00%	EIF
551219	– – Other		
55121900	Other woven fabrics, containing 85% or more by weight of polyester staple fibres	10.00%	EIF
55122	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:		
551221	– – Unbleached or bleached		
55122110	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, grey (unbleached)	7.50%	EIF
55122120	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, bleached	10.00%	EIF
551229	– – Other		
55122900	Other woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres	10.00%	EIF
55129	– Other:		
551291	– – Unbleached or bleached		
55129110	Woven fabrics, containing 85% by weight of other synthetic staple fibres, grey (unbleached)	7.50%	EIF
55129120	Woven fabrics, containing 85% by weight of other synthetic staple fibres, bleached	10.00%	EIF
551299	– – Other		
55129900	Other woven fabrics, containing 85% or more by weight of other synthetic staple fibres	10.00%	EIF
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:		
55131	– Unbleached or bleached:		
551311	– – Of polyester staple fibres, plain weave		
55131110	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF
55131120	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10.00%	EIF
551312	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55131210	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF

HS 2012	Description	Base Rate	Staging Category
55131220	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10.00%	EIF
551313	-- Other woven fabrics of polyester staple fibres		
55131310	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF
55131320	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10.00%	EIF
551319	-- Other woven fabrics		
55131910	Woven fabrics of other 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/square meter, grey (unbleached)	7.50%	EIF
55131920	Woven fabrics of other 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/square meter, bleached	10.00%	EIF
55132	-- Dyed:		
551321	-- Of polyester staple fibres, plain weave		
55132100	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10.00%	EIF
551323	-- Other woven fabrics of polyester staple fibres		
55132310	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10.00%	EIF
55132390	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10.00%	EIF
551329	-- Other woven fabrics		
55132900	Woven fabrics of other 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/square meter, dyed	10.00%	EIF
55133	-- Of yarns of different colours:		
551331	-- Of polyester staple fibres, plain weave		
55133100	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF
551339	-- Other woven fabrics		
55133910	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF
55133920	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
55133990	Woven fabrics of other 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/square meter, of yarns of different colours	10.00%	EIF
55134	– Printed:		
551341	– – Of polyester staple fibres, plain weave		
55134100	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10.00%	EIF
551349	– – Other woven fabrics		
55134910	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10.00%	EIF
55134920	Woven fabrics of other polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10.00%	EIF
55134990	Woven fabrics of other 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/square meter, printed	10.00%	EIF
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:		
55141	– Unbleached or bleached:		
551411	– – Of polyester staple fibres, plain weave		
55141110	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF
55141120	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10.00%	EIF
551412	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55141210	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF
55141220	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10.00%	EIF
551419	– – Other woven fabrics		
55141911	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.50%	EIF
55141919	Other 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/square meter, grey (unbleached)	7.50%	EIF

HS 2012	Description	Base Rate	Staging Category
55141921	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10.00%	EIF
55141929	Other 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/square meter, bleached	10.00%	EIF
55142	– Dyed:		
551421	– – Of polyester staple fibres, plain weave		
55142100	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10.00%	EIF
551422	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55142200	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10.00%	EIF
551423	– – Other woven fabrics of polyester staple fibres		
55142300	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10.00%	EIF
551429	– – Other woven fabrics		
55142900	Other 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/square meter, dyed	10.00%	EIF
551430	– Of yarns of different colours		
55143010	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF
55143020	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF
55143030	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10.00%	EIF
55143090	Other 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/square meter, of yarns of different colours	10.00%	EIF
55144	– Printed:		
551441	– – Of polyester staple fibres, plain weave		
55144100	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10.00%	EIF
551442	– – 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		

HS 2012	Description	Base Rate	Staging Category
55144200	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10.00%	EIF
551443	-- Other woven fabrics of polyester staple fibres		
55144300	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10.00%	EIF
551449	-- Other woven fabrics		
55144900	Other 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/square meter, printed	10.00%	EIF
5515	Other woven fabrics of synthetic staple fibres:		
55151	-- Of polyester staple fibres:		
551511	-- Mixed mainly or solely with viscose rayon staple fibres		
55151110	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	7.50%	EIF
55151190	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	10.00%	EIF
551512	-- Mixed mainly or solely with man-made filaments		
55151210	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	7.50%	EIF
55151290	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	10.00%	EIF
551513	-- Mixed mainly or solely with wool or fine animal hair:		
55151310	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	7.50%	EIF
55151390	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	EIF
551519	-- Other		
55151910	Other grey (unbleached) woven fabrics of polyester staple fibres	7.50%	EIF
55151990	Other woven fabrics of polyester staple fibres	10.00%	EIF
55152	-- Of acrylic or modacrylic staple fibres:		
551521	-- Mixed mainly or solely with man-made filaments		
55152110	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	7.50%	EIF
55152190	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	10.00%	EIF
551522	-- Mixed mainly or solely with wool or fine animal hair:		
55152210	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	7.50%	EIF
55152290	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	EIF
551529	-- Other		
55152910	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres	7.50%	EIF
55152990	Other woven fabrics of acrylic or modacrylic staple fibres	10.00%	EIF
55159	-- Other woven fabrics:		
551591	-- Mixed mainly or solely with man-made filaments		
55159110	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed or solely with man-made filaments	7.50%	EIF
55159190	Other woven fabrics of synthetic staple fibres, mixed or solely with man-made filaments	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
551599	-- Other:		
55159921	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	7.50%	EIF
55159929	Other grey (unbleached) woven fabrics of synthetic staple fibres	7.50%	EIF
55159991	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	EIF
55159999	Other woven fabrics of synthetic staple fibres	10.00%	EIF
5516	Woven fabrics of artificial staple fibres:		
55161	-- Containing 85 % or more by weight of artificial staple fibres:		
551611	-- Unbleached or bleached		
55161110	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, grey (unbleached)	7.50%	EIF
55161120	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, bleached	10.00%	EIF
551612	-- Dyed		
55161200	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	10.00%	EIF
551613	-- Of yarns of different colours		
55161300	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours	10.00%	EIF
551614	-- Printed		
55161400	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed	10.00%	EIF
55162	-- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
551621	-- Unbleached or bleached		
55162110	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, grey (unbleached)	7.50%	EIF
55162120	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, bleached	10.00%	10
551622	-- Dyed		
55162200	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed	10.00%	10
551623	-- Of yarns of different colours		
55162300	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours	10.00%	10
551624	-- Printed		
55162400	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed	10.00%	10
55163	-- 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	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, grey (unbleached)	7.50%	EIF
55163120	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, bleached	10.00%	EIF
551632	-- Dyed		

HS 2012	Description	Base Rate	Staging Category
55163200	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed	10.00%	EIF
551633	-- Of yarns of different colours		
55163300	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours	10.00%	EIF
551634	-- Printed		
55163400	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed	10.00%	EIF
55164	-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:		
551641	-- Unbleached or bleached		
55164110	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, grey (unbleached)	7.50%	EIF
55164120	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, bleached	10.00%	EIF
551642	-- Dyed		
55164200	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed	10.00%	EIF
551643	-- Of yarns of different colours		
55164300	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours	10.00%	EIF
551644	-- Printed		
55164400	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed	10.00%	EIF
55169	-- Other:		
551691	-- Unbleached or bleached		
55169110	Other woven fabrics of artificial staple fibres, grey (unbleached)	7.50%	EIF
55169120	Other woven fabrics of artificial staple fibres, bleached	10.00%	EIF
551692	-- Dyed		
55169200	Other woven fabrics of artificial staple fibres, dyed	10.00%	EIF
551693	-- Of yarns of different colours		
55169300	Other woven fabrics of artificial staple fibres, of yarns of different colours	10.00%	EIF
551694	-- Printed		
55169400	Other woven fabrics of artificial staple fibres, printed	10.00%	EIF
56	Chapter 56 wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:		
56012	-- Wadding; other articles of wadding:		
560121	-- Of cotton		
56012110	Cotton wadding	10.00%	EIF
56012190	Cotton wadding articles	10.00%	EIF
560122	-- Of man-made fibres		
56012200	Wadding and other articles of wadding, of man-made fibres	10.00%	EIF
560129	-- Other		
56012910	Wadding and other articles of wadding, of silk	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
56012990	Wadding and other articles of wadding, of other textile materials	10.00%	EIF
560130	– Textile flock and dust and mill neps		
56013011	Textile flock and dust, of silk or silk waste	10.00%	EIF
56013019	Textile flock and dust, of other fibres	1.00%	EIF
56013021	Mill neps of silk	10.00%	EIF
56013029	Mill neps of other fibres	1.00%	EIF
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, whether or not impregnated, coated, covered or laminated	5.00%	EIF
56022	– Other felt, not impregnated, coated, covered or laminated:		
560221	– – Of wool or fine animal hair		
56022100	Other felt, not impregnated, coated, covered or laminated, of wool or fine animal hair	5.00%	EIF
560229	– – Of other textile materials		
56022900	Other felt, not impregnated, coated, covered or laminated, of other textile materials	5.00%	EIF
560290	– Other		
56029010	Asphalt roofing felt	5.00%	EIF
56029020	Felt disc, impregnated for roof	5.00%	EIF
56029030	Felt sheathing	5.00%	EIF
56029090	Other felt, impregnated, coated, covered or laminated	5.00%	EIF
5603	Nonwovens, whether or not impregnated, coated, covered or laminated:		
56031	– Of man-made filaments:		
560311	– – Weighing not more than 25 g/m2		
56031110	For insulating use only	Free	EIF
56031190	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560312	– – Weighing more than 25 g/m2 but not more than 70 g/m2		
56031210	For insulating use only	Free	EIF
56031290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560313	– – Weighing more than 70 g/m2 but not more than 150 g/m2		
56031310	For insulating use only	Free	EIF
56031390	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560314	– – Weighing more than 150 g/m2		
56031410	For insulating use only	Free	EIF
56031490	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
56039	– Other:		
560391	– – Weighing not more than 25 g/m2		
56039110	For insulating use only	Free	EIF
56039190	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560392	– – Weighing more than 25 g/m2 but not more than 70 g/m2		
56039210	For insulating use only	Free	EIF
56039290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560393	– – Weighing more than 70 g/m2 but not more than 150 g/m2		
56039310	For insulating use only	Free	EIF

HS 2012	Description	Base Rate	Staging Category
56039390	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
560394	– – Weighing more than 150 g/m2		
56039410	For insulating use only	Free	EIF
56039490	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	EIF
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		
56041010	Rubber thread and cord, textile covered, of silk	10.00%	EIF
56041090	Rubber thread and cord, covered with other fibres	7.50%	EIF
560490	– Other:		
56049010	High tenacity yarn of polyesters, of nylon or other polyamides, impregnated or coated	3.00%	EIF
56049020	High tenacity yarn of viscose rayon, impregnated or coated	4.00%	EIF
56049090	Other articles of heading 56.04	3.00%	EIF
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	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, of silk	10.00%	EIF
56050090	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, of other fibres	3.00%	EIF
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	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, of silk	10.00%	EIF
56060020	Elastic (spandex) gimped yarn	3.00%	EIF
56060090	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, of other textile materials	10.00%	EIF
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:		
56072	– Of sisal or other textile fibres of the genus Agave:		
560721	– – Binder or baler twine		
56072100	Binder or baler twine of sisal or other textile fibres of the genus agave	10.00%	EIF
560729	– – Other		

HS 2012	Description	Base Rate	Staging Category
56072900	Other twine, cordage, rope 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	6.80%	EIF
56074	– Of polyethylene or polypropylene:		
560741	– – Binder or baler twine		
56074100	Binder or baler twine of polyethylene or polypropylene	10.00%	EIF
560749	– – Other		
56074900	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of polyethylene or polypropylene	6.80%	EIF
560750	– Of other synthetic fibres:		
56075000	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other synthetic fibres	6.80%	EIF
560790	– Other:		
56079010	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of silk	10.00%	EIF
56079020	Twine, cordage, ropes and cables of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	10.00%	EIF
56079030	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute or other textile bast fibres of heading 53.03	10.00%	EIF
56079090	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other materials	6.80%	EIF
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:		
56081	– Of man-made textile materials:		
560811	– – Made up fishing nets		
56081100	Made up fishing nets of man-made textile materials	10.00%	EIF
560819	– – Other		
56081900	Knotted netting of twine, cordage or rope, of man-made textile materials; other made up nets, of man-made textile materials	10.00%	EIF
560890	– Other:		
56089000	Knotted netting of twine, cordage or rope, of other materials; made up fishing nets and other made up nets, of other textile materials	10.00%	EIF
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		
560900	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	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of silk	10.00%	EIF
56090020	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of cotton	10.00%	EIF
56090030	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of wool or fine animal hair	10.00%	EIF
56090040	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of man-made fibres	10.00%	EIF
56090090	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of other textile materials	10.00%	EIF
57	Chapter 57 carpets and other textile floor coverings		

HS 2012	Description	Base Rate	Staging Category
5701	Carpets and other textile floor coverings, knotted, whether or not made up:		
570110	– Of wool or fine animal hair:		
57011000	Carpets and other floor coverings, knotted, whether or not made up, of wool or fine animal hair	10.00%	EIF
570190	– Of other textile materials		
57019010	Carpets and other floor coverings, knotted, whether or not made up, of silk	10.00%	EIF
57019020	Carpets and other floor coverings, knotted, whether or not made up, of synthetic or artificial fibres	10.00%	EIF
57019090	Carpets and other floor coverings, knotted, of other textile materials	10.00%	EIF
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	10.00%	EIF
570220	– Floor coverings of coconut fibres (coir):		
57022000	Floor coverings of coconut fibres (coir)	10.00%	EIF
57023	– Other, of pile construction, not made up:		
570231	– – Of wool or fine animal hair:		
57023100	Other carpets and other floor coverings, woven, of pile construction, not made up, of wool or fine animal hair	8.00%	EIF
570232	– – Of man-made textile materials		
57023200	Other carpets and other floor coverings, woven, of man-made textile materials, of pile construction, not made up	10.00%	EIF
570239	– – Of other textile materials		
57023910	Other carpets and other floor coverings, woven, of pile construction, not made up, of silk	10.00%	EIF
57023920	Other carpets and other floor coverings, woven, of pile construction, not made up, of cotton	10.00%	EIF
57023990	Other carpets and other floor coverings, woven, of pile construction, not made up, of other textile materials made up	10.00%	EIF
57024	– Other, of pile construction, made up:		
570241	– – Of wool or fine animal hair:		
57024100	Other carpets and other floor coverings, woven, of pile construction, made up, of wool or fine animal hair	8.00%	EIF
570242	– – Of man-made textile materials:		
57024200	Other carpets and other floor coverings, woven, of pile construction, made up, of man-made textile materials	8.00%	5
570249	– – Of other textile materials:		
57024910	Other carpets and other floor coverings, woven, of pile construction, made up, of silk	10.00%	EIF
57024920	Other carpets and other floor coverings, woven, of pile construction, made up, of cotton	10.00%	EIF
57024990	Other carpets and other floor coverings, woven, of pile construction, made up, of other textile materials	10.00%	10
570250	– Other, not of pile construction, not made up:		
57025010	Other carpets and other floor coverings, woven, not of pile construction, not made up, of wool or fine animal hair	10.00%	EIF
57025020	Other carpets and other floor coverings, not of pile construction, not made up, of man-made textile materials	10.00%	EIF
57025030	Other carpets and other floor coverings, woven, not of pile construction, not made up, of silk	10.00%	EIF
57025040	Other carpets and other floor coverings, woven, not of pile construction, not made up, of cotton	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
57025090	Other carpets and other floor coverings, woven, not of pile construction, not made up, of other textile materials	10.00%	EIF
57029	– Other, not of pile construction, made up:		
570291	– – Of wool or fine animal hair:		
57029100	Other carpets and other floor coverings, woven, not of pile construction, made up, of wool or fine animal hair	10.00%	EIF
570292	– – Of man-made textile materials:		
57029200	Other carpets and other floor coverings, woven, not of pile construction, made up, of man-made textile materials	10.00%	EIF
570299	– – Of other textile materials:		
57029910	Other carpets and other floor coverings, woven, not of pile construction, made up, of silk	10.00%	EIF
57029920	Other carpets and other floor coverings, woven, not of pile construction, made up, of cotton	10.00%	EIF
57029990	Other carpets and other floor coverings, woven, not of pile construction, made up, of other textile materials	10.00%	EIF
5703	Carpets and other textile floor coverings, tufted, whether or not made up:		
570310	– Of wool or fine animal hair:		
57031000	Carpets and other floor coverings, tufted, whether or not made up, of wool or fine animal hair	10.00%	EIF
570320	– Of nylon or other polyamides:		
57032000	Carpets and other floor coverings, tufted, whether or not made up, of nylon or other polyamides	10.00%	EIF
570330	– Of other man-made textile materials:		
57033000	Carpets and other floor coverings, tufted, whether or not made up, of other man-made textile materials	8.00%	EIF
570390	– Of other textile materials:		
57039010	Carpets and other floor coverings, tufted, whether or not made up, of silk	10.00%	EIF
57039020	Carpets and other floor coverings, tufted, whether or not made up, of cotton	10.00%	EIF
57039090	Carpets and other floor coverings, tufted, whether or not made up, of other textile materials	10.00%	EIF
5704	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up:		
570410	– Tiles, having a maximum surface area of 0.3 m2		
57041010	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of wool or fine animal hair	10.00%	EIF
57041020	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of man-made textile materials	10.00%	10
57041090	Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of other textile materials	10.00%	EIF
570490	– Other:		
57049010	Other carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, of wool or fine animal hair	8.00%	EIF
57049020	Other carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, of man-made textile materials	8.00%	EIF
57049090	Other carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up, of other textile materials	8.00%	EIF

HS 2012	Description	Base Rate	Staging Category
5705	Other carpets and other textile floor coverings, whether or not made up		
570500	Other carpets and other textile floor coverings, whether or not made up		
57050010	Other carpets and other floor coverings, whether or not made up, of silk	10.00%	EIF
57050020	Other carpets and other floor coverings, whether or not made up, of cotton	10.00%	EIF
57050030	Other carpets and other floor coverings, whether or not made up, of wool or fine animal hair	10.00%	EIF
57050040	Other carpets and other floor coverings, whether or not made up, of man-made textile materials	10.00%	EIF
57050090	Other carpets and other floor coverings, whether or not made up, of other textile materials	10.00%	EIF
58	Chapter 58 special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		
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	Woven pile fabrics and chenille fabrics, of wool or fine animal hair	10.00%	10
58012	– Of cotton:		
580121	– – Uncut weft pile fabrics		
58012100	Uncut weft pile fabrics, of cotton	10.00%	10
580122	– – Cut corduroy		
58012200	Cut corduroy, of cotton	10.00%	10
580123	– – Other weft pile fabrics		
58012300	Other weft pile fabrics, of cotton	10.00%	10
580126	– – Chenille fabrics		
58012600	Chenille fabrics, of cotton	10.00%	10
580127	– – Warp pile fabrics		
58012710	Warp pile fabrics, 'epingle' (uncut), of cotton	10.00%	10
58012720	Warp pile fabrics, cut, of cotton	8.00%	10
58013	– Of man-made fibres:		
580131	– – Uncut weft pile fabrics		
58013100	Uncut weft pile fabrics, of man-made fibres	10.00%	10
580132	– – Cut corduroy		
58013200	Cut corduroy, of man-made fibres	10.00%	10
580133	– – Other weft pile fabrics		
58013300	Other weft pile fabrics, of man-made fibres	10.00%	10
580136	– – Chenille fabrics		
58013600	Chenille fabrics, of man-made fibres	10.00%	10
580137	– – Warp pile fabrics		
58013710	Warp pile fabrics, 'epingle' (uncut), of man-made fibres	10.00%	10
58013720	Warp pile fabrics, cut, of man-made fibres	8.00%	10
580190	– Of other textile materials		
58019010	Woven pile fabrics and chenille fabrics, of silk	10.00%	EIF
58019020	Woven pile fabrics and chenille fabrics, of other vegetable fibres, other than cotton	10.00%	10
58019090	Woven pile fabrics and chenille fabrics, of other textile materials	10.00%	10
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:		
58021	– Terry towelling and similar woven terry fabrics, of cotton:		
580211	– – Unbleached		
58021100	Terry towelling and similar woven terry fabrics, of cotton, unbleached	5.00%	10
580219	– – Other		

HS 2012	Description	Base Rate	Staging Category
58021900	Other terry towelling and similar woven terry fabrics, of cotton	10.00%	10
580220	– Terry towelling and similar woven terry fabrics, of other textile materials		
58022010	Terry towelling and similar woven terry fabrics, of silk	10.00%	EIF
58022020	Terry towelling and similar woven terry fabrics, of synthetic or artificial fibres	10.00%	10
58022090	Terry towelling and similar woven terry fabrics, of other textile materials	10.00%	10
580230	– Tufted textile fabrics:		
58023010	Tufted textile fabrics, of silk	10.00%	EIF
58023090	Tufted textile fabrics, of other textile materials	10.00%	EIF
5803	Gauze, other than narrow fabrics of heading 58.06		
580300	Gauze, other than narrow fabrics of heading 58.06		
58030011	Gauze, of cotton, unbleached	7.50%	EIF
58030019	Other gauze, of cotton	10.00%	EIF
58030020	Gauze, of silk	10.00%	EIF
58030091	Unbleached gauze, of other textile materials	5.00%	EIF
58030099	Other gauze, of other textile materials	10.00%	EIF
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	Tulles and net fabrics, of silk	10.00%	EIF
58041021	Tulles and other net fabrics, plain, of cotton	10.00%	EIF
58041022	Tulles and other net fabrics, figured, of cotton	10.00%	EIF
58041031	Tulles and other net fabrics, plain, of man-made fibres	10.00%	EIF
58041032	Tulles and other net fabrics, figured, of man-made fibres	6.80%	EIF
58041040	Tulles and other net fabrics, of wool	10.00%	EIF
58041091	Tulles and other net fabrics, plain, of other textile materials	10.00%	EIF
58041092	Tulles and other net fabrics, figured, of other textile materials	6.80%	EIF
58042	– Mechanically made lace:		
580421	– – Of man-made fibres		
58042100	Mechanically made lace in the piece, in strips or in motifs, of man-made fibres, other than fabrics of headings 60.02 to 60.06	6.80%	10
580429	– – Of other textile materials		
58042910	Mechanically made lace in the piece, in strips or in motifs, of silk, other than fabrics of headings 60.02 to 60.06	10.00%	EIF
58042920	Mechanically made lace in the piece, in strips or in motifs, of cotton, other than fabrics of headings 60.02 to 60.06	6.80%	EIF
58042990	Mechanically made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to 60.06	6.80%	10
580430	– Hand-made lace		
58043010	Hand- made lace in the piece, in strips or in motifs, of silk , other than fabrics of headings 60.02 to 60.06	10.00%	EIF
58043090	Hand- made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to 60.06	6.80%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
580500	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	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, of silk	10.00%	EIF
58050020	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, of cotton	10.00%	EIF
58050030	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, of wool or fine animal hair	10.00%	EIF
58050040	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, of man-made fibres	10.00%	EIF
58050090	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, of other textile materials	10.00%	EIF
5806	Narrow woven fabrics, other than goods of heading No. 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:		
58061010	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of silk	10.00%	EIF
58061020	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of cotton	10.00%	10
58061030	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of man-made fibres	10.00%	10
58061040	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of wool or fine animal hair	8.00%	EIF
58061090	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of other textile materials	10.00%	10
580620	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread:		
58062010	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of silk	10.00%	EIF
58062090	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of other textile materials	6.80%	5
58063	– Other woven fabrics:		
580631	– – Of cotton		
58063190	Other narrow woven fabrics, of cotton	6.80%	5
580632	– – Of man-made fibres		
58063210	Ribbon, of man-made fibres	6.80%	5
58063290	Other narrow woven fabrics, of man-made fibres	6.80%	5
580639	– – Of other textile materials		
58063910	Other narrow woven fabrics, of silk	10.00%	EIF
58063920	Other narrow woven fabrics, of wool or fine animal hair	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
58063930	Other narrow woven fabrics, of other vegetable fibres, other than cotton	10.00%	EIF
58063990	Other narrow woven fabrics, of other textile materials	6.80%	EIF
580640	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
58064000	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10.00%	EIF
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	Woven labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.60%	5
58071090	Woven badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.60%	5
580790	– Other		
58079010	Other labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.60%	EIF
58079091	Other badges and similar articles of silk, in the piece, in strips or cut to shape or size, not embroidered	10.00%	EIF
58079099	Other badges and similar articles of other textile materials, in the piece, in strips or cut to shape or size, not embroidered	10.00%	10
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	Braids in the piece, without embroidery, other than knitted or crocheted, of silk	10.00%	EIF
58081090	Braids in the piece, without embroidery, other than knitted or crocheted, of other textile materials	10.00%	10
580890	– Other		
58089010	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of silk	10.00%	EIF
58089090	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of other textile materials	10.00%	10
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		
580900	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	Woven fabrics of metal thread and woven fabrics of metallised yarn, mixed with silk, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	10.00%	EIF
58090090	Woven fabrics of metal thread and woven fabrics of metallised yarn, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	10.00%	EIF
5810	Embroidery in the piece, in strips or in motifs:		
581010	– Embroidery without visible ground		
58101000	Embroidery in the piece, in strips or in motifs, without visible ground	8.50%	EIF
58109	– Other embroidery:		
581091	– – Of cotton		

HS 2012	Description	Base Rate	Staging Category
58109100	Other embroidery in the piece, in strips or in motifs, of cotton	8.50%	EIF
581092	-- Of man-made fibres		
58109200	Other embroidery in the piece, in strips or in motifs, of man-made fibres	7.50%	EIF
581099	-- Of other textile materials		
58109910	Other embroidery in the piece, in strips or in motifs, of silk	8.50%	EIF
58109990	Other embroidery in the piece, in strips or in motifs, of other textile materials	8.50%	EIF
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	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of silk	10.00%	EIF
58110020	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of wool or fine animal hair	10.00%	EIF
58110030	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of cotton	10.00%	EIF
58110040	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of man-made fibres	10.00%	EIF
58110090	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of other textile materials	10.00%	EIF
59	Chapter 59 impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		
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	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of silk	10.00%	EIF
59011020	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of wool	10.00%	EIF
59011090	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of the other fibers	10.00%	EIF
590190	-- Other		
59019010	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of silk	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
59019020	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of wool	10.00%	EIF
59019090	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of the other fibers	10.00%	EIF
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
590210	– Of nylon or other polyamides		
59021000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5.00%	EIF
590220	– Of polyesters		
59022000	Tyre cord fabric of high tenacity yarn of polyesters	5.00%	EIF
590290	– Other		
59029000	Tyre cord fabric of high tenacity yarn of viscose rayon fibres	5.00%	EIF
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02:		
590310	– With poly(vinyl chloride)		
59031010	PVC synthetic leather	5.00%	EIF
59031020	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8.00%	EIF
59031030	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8.00%	EIF
59031090	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8.00%	EIF
590320	– With polyurethane		
59032010	PU synthetic leather	5.00%	EIF
59032020	Other fabrics of cotton, impregnated, coated, covered or laminated with polyurethane, other than those of heading No 59.02	10.00%	EIF
59032030	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10.00%	10
59032090	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10.00%	EIF
590390	– Other:		
59039010	Other synthetic leather	5.00%	EIF
59039020	Other fabrics of cotton, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10.00%	EIF
59039030	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10.00%	10
59039090	Other fabrics of other textile materials, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10.00%	EIF
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, whether or not cut to shape	10.00%	EIF
590490	– Other		
59049000	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	10.00%	EIF
5905	Textile wall coverings		

HS 2012	Description	Base Rate	Staging Category
590500	Textile wall coverings		
59050010	Textile wall coverings, of silk	10.00%	EIF
59050090	Textile wall coverings, of other textile materials	10.00%	EIF
5906	Rubberised textile fabrics, other than those of heading 59.02:		
590610	– Adhesive tape of a width not exceeding 20 cm		
59061010	Rubber insulated adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10.00%	5
59061090	Other adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10.00%	5
59069	– Other:		
590691	– – Knitted or crocheted:		
59069110	Knitted or crocheted, rubberised textile fabrics, of silk	10.00%	5
59069190	Rubberised textile fabrics, of other textile materials, knitted or crocheted	10.00%	5
590699	– – Other		
59069910	Other rubberised textile fabrics, of silk	10.00%	5
59069920	Other rubberised textile fabrics, of wool	10.00%	5
59069990	Other rubberised textile fabrics, of other textile materials	10.00%	5
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:		
59070010	Textile fabrics otherwise impregnated, coated or covered, of silk; studio back-cloths and the like, of silk	10.00%	EIF
59070020	Textile fabrics otherwise impregnated, coated or covered, of wool; studio back-cloths and the like, of wool	10.00%	EIF
59070030	Painted canvas being theatrical scenery, of silk, wool or other textile materials	Free	EIF
59070090	Textile fabrics otherwise impregnated, coated or covered, of other textile materials; studio back-cloths and the like, of other textile materials	10.00%	EIF
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		
59080000	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	5.00%	EIF
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:		
59090000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	5.00%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
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		
59100000	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	5.00%	EIF
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)		
59111011	Narrow fabrics made of silk velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	10.00%	EIF
59111012	Narrow fabrics made of wool or fine animal hair velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	8.00%	EIF
59111019	Narrow fabrics made of other textile materials velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	10.00%	EIF
59111020	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	5.00%	EIF
591120	– Bolting cloth, whether or not made up		
59112000	Bolting cloth, whether or not made up	4.00%	EIF
59113	– 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/m ²		
59113100	Textile fabrics and felts, weighing less than 650 g/square meter, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5.00%	EIF
591132	– – Weighing 650 g/m ² or more		
59113200	Textile fabrics and felts, weighing 650 g/square meter or more, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5.00%	EIF
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	5.00%	EIF
591190	– Other:		
59119000	Other textile products and articles for technical uses	5.00%	EIF
60	CHAPTER 60 KNITTED OR CROCHETED FABRICS		
6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:		
600110	– “Long pile” fabrics:		
60011010	Long pile fabrics, of man-made fibres	10.00%	10
60011090	Long pile fabrics, of other textile materials	10.00%	10
60012	– Looped pile fabrics:		
600121	– – Of cotton:		
60012100	Looped pile fabrics, knitted or crocheted, of cotton	10.00%	10
600122	– – Of man-made fibres:		

HS 2012	Description	Base Rate	Staging Category
60012200	Looped pile fabrics, knitted or crocheted, of man-made fibres	10.00%	10
600129	-- Of other textile materials:		
60012910	Looped pile fabrics, knitted or crocheted, of wool or fine animal hair	10.00%	EIF
60012990	Looped pile fabrics, knitted or crocheted, of other textile materials	10.00%	10
60019	-- Other:		
600191	-- Of cotton:		
60019100	Other pile fabrics, knitted or crocheted, of cotton	10.00%	10
600192	-- Of man-made fibres:		
60019200	Other pile fabrics, knitted or crocheted, of man-made fibres	10.00%	10
600199	-- Of other textile materials:		
60019900	Other pile fabrics, knitted or crocheted, of other textile materials	10.00%	10
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:		
60024010	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01.	10.00%	EIF
60024090	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01	10.00%	10
600290	-- Other:		
60029010	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, of silk, other than those of heading 60.01	10.00%	EIF
60029090	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01	10.00%	10
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	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of wool or fine animal hair, other than those of heading 60.01 or 60.02	10.00%	EIF
600320	-- Of cotton:		
60032000	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of cotton, other than those of heading 60.01 or 60.02	10.00%	EIF
600330	-- Of synthetic fibres:		
60033000	Knitted or crocheted fabrics , of a width not exceeding 30 cm, of synthetic fibres, other than those of heading 60.01 or 60.02	10.00%	10
600340	-- Of artificial fibres:		
60034000	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of artificial fibres, other than those of heading 60.01 or 60.02	10.00%	EIF
600390	-- Other:		
60039010	Knitted or crocheted fabrics , of a width not exceeding 30 cm, of silk, other than those of heading 60.01 or 60.02	10.00%	EIF
60039090	Knitted or crocheted fabrics , of a width not exceeding 30 cm, of other textile materials, other than those of heading 60.01 or 60.02	10.00%	10

HS 2012	Description	Base Rate	Staging Category
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:		
60041010	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk , other than those of heading 60.01.	10.00%	EIF
60041090	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01.	10.00%	10
600490	– Other:		
60049010	Other knitted or crocheted fabrics, of a width exceeding 30 cm, of silk, other than those of heading 60.01.	10.00%	EIF
60049090	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01.	10.00%	10
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04:		
60052	– Of cotton:		
600521	– – Unbleached or bleached:		
60052110	Warp knit fabrics (including those made on galloon knitting machines) of cotton, unbleached, other than those of headings 60.01 to 60.04	5.00%	EIF
60052120	Warp knit fabrics (including those made on galloon knitting machines) of cotton, bleached, other than those of headings 60.01 to 60.04	10.00%	EIF
600522	– – Dyed:		
60052200	Warp knit fabrics (including those made on galloon knitting machines) of cotton, dyed, other than those of headings 60.01 to 60.04	10.00%	EIF
600523	– – Of yarns of different colours:		
60052300	Warp knit fabrics (including those made on galloon knitting machines) of cotton, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	EIF
600524	– – Printed:		
60052400	Warp knit fabrics (including those made on galloon knitting machines) of cotton, printed, other than those of headings 60.01 to 60.04	10.00%	EIF
60053	– Of synthetic fibres:		
600531	– – Unbleached or bleached:		
60053110	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, unbleached, other than those of headings 60.01 to 60.04	5.00%	EIF
60053120	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, bleached, other than those of headings 60.01 to 60.04	10.00%	10
600532	– – Dyed:		
60053200	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, dyed, other than those of headings 60.01 to 60.04	10.00%	10
600533	– – Of yarns of different colours:		
60053300	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	10
600534	– – Printed:		

HS 2012	Description	Base Rate	Staging Category
60053400	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, printed, other than those of headings 60.01 to 60.04	10.00%	10
60054	– Of artificial fibres:		
600541	– – Unbleached or bleached:		
60054110	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, unbleached, other than those of headings 60.01 to 60.04	5.00%	EIF
60054120	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, bleached, other than those of headings 60.01 to 60.04	10.00%	10
600542	– – Dyed:		
60054200	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, dyed, other than those of headings 60.01 to 60.04	10.00%	EIF
600543	– – Of yarns of different colours:		
60054300	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	EIF
600544	– – Printed:		
60054400	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, printed, other than those of headings 60.01 to 60.04	10.00%	EIF
600590	– Other:		
60059010	Warp knit fabrics (including those made on galloon knitting machines) of silk, other than those of headings 60.01 to 60.04	10.00%	EIF
60059020	Warp knit fabrics (including those made on galloon knitting machines), of wool or fine animal hair, other than those of headings 60.01 to 60.04.	10.00%	EIF
60059091	Warp knit fabrics (including those made on galloon knitting machines) of other textile materials, unbleached, other than those of headings 60.01 to 60.04	5.00%	EIF
60059099	Other warp knit fabrics (including those made on galloon knitting machines) of other textile materials, other than those of headings 60.01 to 60.04	10.00%	EIF
6006	Other knitted or crocheted fabrics:		
600610	– Of wool or fine animal hair:		
60061000	Other knitted or crocheted fabrics, of wool or fine animal hair	10.00%	EIF
60062	– Of cotton:		
600621	– – Unbleached or bleached:		
60062110	Other knitted or crocheted fabrics of cotton, unbleached	10.00%	EIF
60062120	Other knitted or crocheted fabrics of cotton, bleached	10.00%	EIF
600622	– – Dyed:		
60062200	Other knitted or crocheted fabrics of cotton, dyed	10.00%	EIF
600623	– – Of yarns of different colours:		
60062300	Other knitted or crocheted fabrics of cotton, of yarns of different colors	10.00%	EIF
600624	– – Printed:		
60062400	Other knitted or crocheted fabrics of cotton, printed	10.00%	EIF
60063	– Of synthetic fibres:		
600631	– – Unbleached or bleached:		
60063110	Other knitted or crocheted fabrics of synthetic fibres, unbleached	10.00%	10
60063120	Other knitted or crocheted fabrics of synthetic fibres, bleached	10.00%	10
600632	– – Dyed:		

HS 2012	Description	Base Rate	Staging Category
60063200	Other knitted or crocheted fabrics of synthetic fibres, dyed	10.00%	10
600633	-- Of yarns of different colours:		
60063300	Other knitted or crocheted fabrics of synthetic fibres, of yarns of different colors	10.00%	10
600634	-- Printed:		
60063400	Other knitted or crocheted fabrics of synthetic fibres, printed	10.00%	10
60064	-- Of artificial fibres:		
600641	-- Unbleached or bleached:		
60064110	Other knitted or crocheted fabrics of artificial fibres, unbleached	10.00%	EIF
60064120	Other knitted or crocheted fabrics of artificial fibres, bleached	10.00%	10
600642	-- Dyed:		
60064200	Other knitted or crocheted fabrics of artificial fibres, dyed	10.00%	10
600643	-- Of yarns of different colours:		
60064300	Other knitted or crocheted fabrics of artificial fibres, of yarns of different colors	10.00%	10
600644	-- Printed:		
60064400	Other knitted or crocheted fabrics of artificial fibres, printed	10.00%	10
600690	-- Other:		
60069010	Other knitted or crocheted fabrics of silk	10.00%	EIF
60069090	Other knitted or crocheted fabrics of other textile materials	10.00%	10
61	CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
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	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of cotton	12.00%	10
610130	-- Of man-made fibres:		
61013000	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of man-made fibres	12.00%	10
610190	-- Of other textile materials		
61019010	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk or silk waste	12.00%	5
61019020	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	5
61019090	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of other textile materials	12.00%	10
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:		
61021000	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	10.50%	5

HS 2012	Description	Base Rate	Staging Category
610220	– Of cotton:		
61022000	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of cotton	10.50%	10
610230	– Of man-made fibres:		
61023000	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of man-made fibres	12.00%	10
610290	– Of other textile materials		
61029010	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets) wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk or silk waste	12.00%	5
61029090	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of other textile materials	12.00%	10
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	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	12.00%	5
61031020	Men's or boys' suits, knitted or crocheted, of synthetic fibres	12.00%	10
61031030	Men's or boys' suits, knitted or crocheted, of silk or silk waste	12.00%	5
61031040	Men's or boys' suits, knitted or crocheted, of artificial fibres	12.00%	10
61031050	Men's or boys' suits, knitted or crocheted, of cotton	12.00%	10
61031090	Men's or boys' suits, knitted or crocheted, of other textile materials	12.00%	10
61032	– Ensembles:		
610322	– – Of cotton		
61032200	Men's or boys' ensembles, knitted or crocheted, of cotton	10.50%	10
610323	– – Of synthetic fibres		
61032300	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres	12.00%	10
610329	– – Of other textile materials		
61032910	Men's or boys' ensembles, knitted or crocheted, of silk or silk waste	12.00%	5
61032920	Men's or boys' ensembles, knitted or crocheted, of artificial fibres	12.00%	10
61032930	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair	12.00%	5
61032990	Men's or boys' ensembles, knitted or crocheted, of other textile materials	12.00%	10
61033	– Jackets and blazers:		
610331	– – Of wool or fine animal hair		
61033100	Men's or boys' jackets and blazers, knitted or crocheted, of wool or fine animal hair	12.00%	5
610332	– – Of cotton		
61033200	Men's or boys' jackets and blazers, knitted or crocheted, of cotton	10.50%	10
610333	– – Of synthetic fibres		
61033300	Men's or boys' jackets and blazers, knitted or crocheted, of synthetic fibres	10.50%	10

HS 2012	Description	Base Rate	Staging Category
610339	-- Of other textile materials		
61033910	Men's or boys' jackets and blazers, knitted or crocheted, of silk or silk waste	12.00%	5
61033920	Men's or boys' jackets and blazers, knitted or crocheted, of artificial fibres	12.00%	10
61033990	Men's or boys' jackets and blazers, knitted or crocheted, of other textile materials	12.00%	10
61034	-- Trousers, bib and brace overalls, breeches and shorts:		
610341	-- Of wool or fine animal hair		
61034110	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	12.00%	5
61034120	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	12.00%	5
610342	-- Of cotton:		
61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	10.50%	10
61034220	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	12.00%	10
610343	-- Of synthetic fibres:		
61034310	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibres	12.00%	10
61034320	Men's or boys' bib and brace overalls, knitted or crocheted, of synthetic fibres	12.00%	10
610349	-- Of other textile materials:		
61034911	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12.00%	5
61034912	Men's or boys' bib and brace overalls, knitted or crocheted, of silk or silk waste	12.00%	5
61034921	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibres	12.00%	10
61034922	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibres	12.00%	10
61034991	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of other textile materials	12.00%	10
61034992	Men's or boys' bib and brace overalls, knitted or crocheted, of other textile materials	12.00%	10
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:		
61041	-- Suits:		
610413	-- Of synthetic fibres		
61041300	Women's or girls' suits, knitted or crocheted, of synthetic fibres	12.00%	10
610419	-- Of other textile materials		
61041910	Women's or girls' suits, knitted or crocheted, of silk or silk waste	12.00%	5
61041920	Women's or girls' suits, knitted or crocheted, of artificial fibres	12.00%	10
61041930	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	12.00%	5
61041940	Women's or girls' suits, knitted or crocheted, of cotton	12.00%	10
61041990	Women's or girls' suits, knitted or crocheted, of other textile materials	12.00%	10
61042	-- Ensembles:		
610422	-- Of cotton		
61042200	Women's or girls' ensembles, knitted or crocheted, of cotton	10.50%	10
610423	-- Of synthetic fibres		

HS 2012	Description	Base Rate	Staging Category
61042300	Women's or girls' ensembles, knitted or crocheted, of synthetic fibres	12.00%	10
610429	-- Of other textile materials		
61042910	Women's or girls' ensembles, knitted or crocheted, of silk or silk waste	12.00%	5
61042920	Women's or girls' ensembles, knitted or crocheted, of artificial fibres	12.00%	10
61042930	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	12.00%	5
61042990	Women's or girls' ensembles, knitted or crocheted, of other textile materials	12.00%	10
61043	-- Jackets and blazers:		
610431	-- Of wool or fine animal hair		
61043100	Women's or girls' jackets and blazers, knitted or crocheted, of wool or fine animal hair	10.50%	5
610432	-- Of cotton		
61043200	Women's or girls' jackets and blazers, knitted or crocheted, of cotton	10.50%	10
610433	-- Of synthetic fibres		
61043300	Women's or girls' jackets and blazers, knitted or crocheted, of synthetic fibres	12.00%	10
610439	-- Of other textile materials		
61043910	Women's or girls' jackets and blazers, knitted or crocheted, of silk or silk waste	12.00%	5
61043920	Women's or girls' jackets and blazers, knitted or crocheted, of artificial fibres	12.00%	10
61043990	Women's or girls' jackets and blazers, knitted or crocheted, of other textile materials	12.00%	10
61044	-- Dresses:		
610441	-- Of wool or fine animal hair		
61044100	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	12.00%	5
610442	-- Of cotton		
61044200	Women's or girls' dresses, knitted or crocheted, of cotton	10.50%	10
610443	-- Of synthetic fibres		
61044300	Women's or girls' dresses, knitted or crocheted, of synthetic fibres	12.00%	10
610444	-- Of artificial fibres		
61044400	Women's or girls' dresses, knitted or crocheted, of artificial fibres	12.00%	10
610449	-- Of other textile materials		
61044910	Women's or girls' dresses, knitted or crocheted, of silk or silk waste	12.00%	5
61044990	Women's or girls' dresses, knitted or crocheted, of other textile materials	12.00%	10
61045	-- Skirts and divided skirts:		
610451	-- Of wool or fine animal hair		
61045100	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	12.00%	5
610452	-- Of cotton		
61045200	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	12.00%	10
610453	-- Of synthetic fibres		
61045300	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibres	12.00%	10
610459	-- Of other textile materials		
61045910	Women's or girls' skirts and divided skirts, knitted or crocheted, of silk or silk waste	12.00%	5

HS 2012	Description	Base Rate	Staging Category
61045920	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibres	12.00%	10
61045990	Women's or girls' skirts and divided skirts, knitted or crocheted, of other textile materials	12.00%	10
61046	– Trousers, bib and brace overalls, breeches and shorts:		
610461	– – Of wool or fine animal hair		
61046110	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	10.50%	5
61046120	Women's or girls' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	12.00%	5
610462	– – Of cotton		
61046210	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	10.50%	10
61046220	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	12.00%	10
610463	– – Of synthetic fibres		
61046310	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic fibres	10.50%	10
61046320	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibres	12.00%	10
610469	– – Of other textile materials		
61046911	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12.00%	5
61046912	Women's or girls' bib and brace overalls, knitted or crocheted, of silk or silk waste	12.00%	5
61046921	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial fibres	12.00%	10
61046922	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibres	12.00%	10
61046991	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of other textile materials	12.00%	10
61046992	Women's or girls' bib and brace overalls, knitted or crocheted, of other textile materials	12.00%	10
6105	Men's or boys' shirts, knitted or crocheted:		
610510	– Of cotton:		
61051000	Men's or boys' shirts, knitted or crocheted, of cotton	10.50%	10
610520	– Of man-made fibres:		
61052000	Men's or boys' shirts, knitted or crocheted, of man-made fibres	10.50%	10
610590	– Of other textile materials:		
61059010	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	12.00%	5
61059020	Men's or boys' shirts, knitted or crocheted, of silk or silk waste	12.00%	5
61059090	Men's or boys' shirts, knitted or crocheted, of other textile materials	12.00%	10
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:		
610610	– Of cotton:		
61061000	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of cotton	10.50%	10
610620	– Of man-made fibres:		
61062000	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibres	12.00%	10
610690	– Of other textile materials:		
61069010	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of wool or fine animal hair	10.50%	5
61069020	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of silk or silk waste	12.00%	5

HS 2012	Description	Base Rate	Staging Category
61069090	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of other textile materials	10.50%	10
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
61071	– Underpants and briefs:		
610711	– – Of cotton		
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	10.50%	10
610712	– – Of man-made fibres		
61071200	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibres	12.00%	10
610719	– – Of other textile materials		
61071910	Men's or boys' underpants and briefs, knitted or crocheted, of silk or silk waste	12.00%	10
61071990	Men's or boys' underpants and briefs, knitted or crocheted, of other textile materials	12.00%	10
61072	– Nightshirts and pyjamas:		
610721	– – Of cotton		
61072100	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of cotton	12.00%	10
610722	– – Of man-made fibres		
61072200	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of man-made fibres	12.00%	10
610729	– – Of other textile materials		
61072910	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of wool or fine animal hair	12.00%	5
61072920	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of silk or silk waste	12.00%	10
61072990	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of other textile materials	12.00%	10
61079	– Other:		
610791	– – Of cotton		
61079100	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12.00%	10
610799	– – Of other textile materials		
61079910	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	5
61079920	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12.00%	5
61079930	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12.00%	10
61079990	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	12.00%	10
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
61081	– Slips and petticoats:		
610811	– – Of man-made fibres		
61081100	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibres	12.00%	10
610819	– – Of other textile materials		
61081910	Women's or girls' slips and petticoats, knitted or crocheted, of silk or silk waste	12.00%	5
61081990	Women's or girls' slips and petticoats, knitted or crocheted, of other textile materials	12.00%	10
61082	– Briefs and panties:		
610821	– – Of cotton		

HS 2012	Description	Base Rate	Staging Category
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	12.00%	10
610822	-- Of man-made fibres		
61082200	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres	12.00%	10
610829	-- Of other textile materials		
61082910	Women's or girls' briefs and panties, knitted or crocheted, of silk or silk waste	12.00%	10
61082990	Women's or girls' briefs and panties, knitted or crocheted, of other textile materials	12.00%	10
61083	-- Nightdresses and pyjamas:		
610831	-- Of cotton		
61083100	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of cotton	12.00%	10
610832	-- Of man-made fibres		
61083200	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of man-made fibres	12.00%	10
610839	-- Of other textile materials		
61083910	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of wool or fine animal hair	12.00%	5
61083920	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of silk or silk waste	12.00%	10
61083990	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of other textile materials	12.00%	10
61089	-- Other:		
610891	-- Of cotton		
61089100	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12.00%	10
610892	-- Of man-made fibres		
61089200	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12.00%	10
610899	-- Of other textile materials		
61089910	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	5
61089920	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12.00%	5
61089990	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	10
6109	T-shirts, singlets and other vests, knitted or crocheted:		
610910	-- Of cotton:		
61091000	T-shirts, singlets and other vests, knitted or crocheted, of cotton	10.50%	10
610990	-- Of other textile materials:		
61099010	T-shirts, singlets and other vests, knitted or crocheted, of wool or fine animal hair	12.00%	5
61099020	T-shirts, singlets and other vests, knitted or crocheted, of man-made fibres	12.00%	10
61099030	T-shirts, singlets and other vests, knitted or crocheted, of silk or silk waste	12.00%	5
61099090	T-shirts, singlets and other vests, knitted or crocheted, of other textile materials	12.00%	10
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
61101	-- Of wool or fine animal hair:		
611011	-- Of wool		
61101100	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of wool	10.50%	5
611012	-- Of Kashmir (cashmere) goats		

HS 2012	Description	Base Rate	Staging Category
61101200	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of kashmir (cashmere) hair	10.50%	5
611019	-- Other		
61101900	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of other animal fine hair	10.50%	5
611020	-- Of cotton		
61102000	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of cotton	10.50%	10
611030	-- Of man-made fibres		
61103000	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of man-made fibres	10.50%	10
611090	-- Of other textile materials		
61109010	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of silk or silk waste	12.00%	5
61109090	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of other textile materials	10.50%	10
6111	Babies' garments and clothing accessories, knitted or crocheted:		
611120	-- Of cotton:		
61112000	Babies' garments and clothing accessories, knitted or crocheted, of cotton	12.00%	10
611130	-- Of synthetic fibres:		
61113000	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibres	12.00%	10
611190	-- Of other textile materials:		
61119010	Babies' garments and clothing accessories, knitted or crocheted, of silk or silk waste	12.00%	5
61119020	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibres	12.00%	10
61119030	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	12.00%	5
61119090	Babies' garments and clothing accessories, knitted or crocheted, of other textile materials	12.00%	10
6112	Track suits, ski suits and swimwear, knitted or crocheted:		
61121	-- Track suits:		
611211	-- -- Of cotton		
61121100	Track suits, knitted or crocheted, of cotton	12.00%	10
611212	-- -- Of synthetic fibres		
61121200	Track suits, knitted or crocheted, of synthetic fibres	12.00%	10
611219	-- -- Of other textile materials		
61121910	Track suits, knitted or crocheted, of artificial fibres	12.00%	10
61121990	Track suits, knitted or crocheted, of other textile materials	12.00%	10
611220	-- Ski suits		
61122010	Ski suits, knitted or crocheted, of man-made fibres	12.00%	10
61122090	Ski suits, knitted or crocheted, of other textile materials	12.00%	10
61123	-- Men's or boys' swimwear:		
611231	-- -- Of synthetic fibres		
61123100	Men's or boys' swimwear, knitted or crocheted, of synthetic fibres	12.00%	10
611239	-- -- Of other textile materials		
61123900	Men's or boys' swimwear, knitted or crocheted, of other textile materials	12.00%	10
61124	-- Women's or girls' swimwear:		
611241	-- -- Of synthetic fibres		
61124100	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres	12.00%	10
611249	-- -- Of other textile materials		
61124900	Women's or girls' swimwear, knitted or crocheted, of other textile materials	12.00%	10

HS 2012	Description	Base Rate	Staging Category
6113	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07		
611300	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 59.03, 59.06 or 59.07	12.00%	10
6114	Other garments, knitted or crocheted:		
611420	– Of cotton		
61142000	Other garments, knitted or crocheted, of cotton	12.00%	10
611430	— Of man-made fibres		
61143000	Other garments, knitted or crocheted, of man-made fibres	10.50%	10
611490	– Of other textile materials		
61149010	Other garments, knitted or crocheted, of silk or silk waste	12.00%	5
61149020	Other garments, knitted or crocheted, of wool or fine animal hair	10.50%	5
61149090	Other garments, knitted or crocheted, of other textile materials	10.50%	10
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):		
61151011	Graduated compression hosiery, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12.00%	10
61151012	Graduated compression hosiery, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12.00%	10
61151090	Graduated compression hosiery, knitted or crocheted, of other textile materials	11.50%	10
61152	– Other panty hose and tights:		
611521	– – Of synthetic fibres, measuring per single yarn less than 67 decitex		
61152100	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12.00%	10
611522	– – Of synthetic fibres, measuring per single yarn 67 decitex or more		
61152200	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12.00%	10
611529	– – Of other textile materials		
61152910	Panty hose and tights, knitted or crocheted, of silk	12.00%	5
61152990	Panty hose and tights, knitted or crocheted, of other textile materials	12.00%	10
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, knitted or crocheted, measuring per single yarn less than 67 decitex	12.00%	10
61159	– Other:		
611594	– – Of wool or fine animal hair:		
61159400	Stockings, socks and other hosiery, knitted or crocheted, of wool or fine animal hair	12.00%	10
611595	– – Of cotton:		
61159500	Stockings, socks and other hosiery, knitted or crocheted, of cotton	12.00%	10
611596	– – Of synthetic fibres:		
61159600	Stockings, socks and other hosiery, knitted or crocheted, of synthetic fibres	12.00%	10
611599	– – Of other textile materials:		

HS 2012	Description	Base Rate	Staging Category
61159910	Stockings, socks and other hosiery, knitted or crocheted, of silk or silk waste	12.00%	5
61159990	Stockings, socks and other hosiery, knitted or crocheted, of other textile materials	11.50%	10
6116	Gloves, mittens and mitts, knitted or crocheted:		
611610	– Impregnated, coated or covered with plastics or rubber:		
61161010	Gloves, of textile materials, knitted or crocheted, impregnated, coated or covered with plastics or rubber	12.00%	5
61161021	Mittens and mitts, knitted or crocheted, of silk or silk waste, impregnated, coated or covered with plastics or rubber	12.00%	5
61161029	Mittens and mitts, knitted or crocheted, of other textile materials, impregnated, coated or covered with plastics or rubber	12.00%	10
61169	– Other:		
611691	– – Of wool or fine animal hair		
61169100	Other gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	12.00%	5
611692	– – Of cotton		
61169200	Other gloves, mittens and mitts, knitted or crocheted, of cotton	12.00%	10
611693	– – Of synthetic fibres		
61169300	Other gloves, mittens and mitts, knitted or crocheted, of synthetic fibres	12.00%	10
611699	– – Of other textile materials		
61169910	Other gloves, mittens and mitts, knitted or crocheted, of silk or silk waste	12.00%	5
61169990	Other gloves, mittens and mitts, knitted or crocheted, of other textile materials	12.00%	10
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	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine animal hair	12.00%	5
61171020	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of silk or silk waste	12.00%	5
61171030	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fibres	12.00%	5
61171090	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of other textile materials	12.00%	5
611780	– Other accessories:		
61178011	Ties, bow ties and cravats, knitted or crocheted, of silk or silk waste	12.00%	5
61178019	Other made up clothing accessories, knitted or crocheted, of silk or silk waste	12.00%	5
61178021	Ties, bow ties and cravats, knitted or crocheted, of man-made fibres	12.00%	5
61178029	Other made up clothing accessories, knitted or crocheted, of man-made fibres	12.00%	5
61178091	Ties, bow ties and cravats, knitted or crocheted, of other textile materials	12.00%	5
61178099	Other made up clothing accessories, knitted or crocheted, of other fibres	12.00%	5
611790	– Parts		
61179010	Knitted or crocheted parts of garments or of clothing accessories, of silk or silk waste	12.00%	5
61179090	Knitted or crocheted parts of garments or of clothing accessories, of other textile materials	12.00%	5

HS 2012	Description	Base Rate	Staging Category
62	CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
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:		
62011	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
620111	– – Of wool or fine animal hair		
62011100	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12.00%	5
620112	– – Of cotton		
62011200	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	12.00%	10
620113	– – Of man-made fibres		
62011300	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12.00%	10
620119	– – Of other textile materials		
62011910	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12.00%	5
62011990	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12.00%	10
62019	– Other:		
620191	– – Of wool or fine animal hair		
62019100	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of wool or fine animal hair	12.00%	5
620192	– – Of cotton		
62019200	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	10.50%	10
620193	– – Of man-made fibres		
62019300	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	12.00%	10
620199	– – Of other textile materials		
62019910	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of silk or silk waste	12.00%	5
62019990	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of other textile materials	12.00%	10
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:		
62021	– Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
620211	– – Of wool or fine animal hair		
62021100	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12.00%	5
620212	– – Of cotton		
62021200	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	12.00%	10
620213	– – Of man-made fibres		
62021300	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12.00%	10
620219	– – Of other textile materials		
62021910	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12.00%	5

HS 2012	Description	Base Rate	Staging Category
62021990	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12.00%	10
62029	– Other:		
620291	– – Of wool or fine animal hair		
62029100	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of wool or fine animal hair	12.00%	5
620292	– – Of cotton		
62029200	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton	12.00%	10
620293	– – Of man-made fibres		
62029300	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of man-made fibres	12.00%	10
620299	– – Of other textile materials		
62029910	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of silk or silk waste	12.00%	5
62029990	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of other textile materials	12.00%	10
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
62031	– Suits:		
620311	– – Of wool or fine animal hair		
62031100	Men's or boys' suits, of wool or fine animal hair	12.00%	5
620312	– – Of synthetic fibres		
62031200	Men's or boys' suits, of synthetic fibres	12.00%	10
620319	– – Of other textile materials		
62031910	Men's or boys' suits, of silk or silk waste	12.00%	5
62031990	Men's or boys' suits, of other textile materials	12.00%	10
62032	– Ensembles:		
620322	– – Of cotton		
62032200	Men's or boys' ensembles, of cotton	12.00%	10
620323	– – Of synthetic fibres		
62032300	Men's or boys' ensembles, of synthetic fibres	12.00%	10
620329	– – Of other textile materials		
62032910	Men's or boys' ensembles, of silk or silk waste	12.00%	5
62032920	Men's or boys' ensembles, of artificial fibres	12.00%	10
62032930	Men's or boys' ensembles, of wool or fine animal hair	12.00%	5
62032990	Men's or boys' ensembles, of other textile materials	12.00%	10
62033	– Jackets and blazers:		
620331	– – Of wool or fine animal hair		
62033100	Men's or boys' jackets and blazers, of wool or fine animal hair	10.50%	5
620332	– – Of cotton		
62033200	Men's or boys' jackets and blazers, of cotton	10.50%	10
620333	– – Of synthetic fibres		
62033300	Men's or boys' jackets and blazers of synthetic fibres	10.50%	10
620339	– – Of other textile materials		
62033910	Men's or boys' jackets and blazers, of silk or silk waste	12.00%	5
62033920	Men's or boys' jackets and blazers, of artificial fibres	12.00%	10
62033990	Men's or boys' jackets and blazers, of other textile materials	10.50%	10
62034	– Trousers, bib and brace overalls, breeches and shorts:		
620341	– – Of wool or fine animal hair		
62034110	Men's or boys' trousers, breeches and shorts, of wool or fine animal hair	10.50%	5

HS 2012	Description	Base Rate	Staging Category
62034120	Men's or boys' bib and brace overalls, of wool or fine animal hair	12.00%	5
620342	-- Of cotton		
62034210	Men's or boys' trouser, breeches and shorts, of cotton	10.50%	10
62034220	Men's or boys' bib and brace overalls, of cotton	12.00%	10
620343	-- Of synthetic fibres		
62034310	Men's or boys' trousers, breeches and shorts, of synthetic fibres	10.50%	10
62034320	Men's or boys' bib and brace overalls, of synthetic fibres	12.00%	10
620349	-- Of other textile materials		
62034911	Men's or boys' trousers, breeches and shorts, of silk or silk waste	12.00%	5
62034912	Men's or boys' bib and brace overalls, of silk or silk waste	12.00%	5
62034921	Men's or boys' trousers, breeches and shorts, of artificial fibres	12.00%	10
62034922	Men's or boys' bib and brace overalls, of artificial fibres	12.00%	10
62034991	Men's or boys' trousers, breeches and shorts, of other textile materials	10.50%	10
62034992	Men's or boys' bib and brace overalls, of other textile materials	12.00%	10
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
62041	-- Suits:		
620411	-- Of wool or fine animal hair		
62041100	Women's or girls' suits, of wool or fine animal hair	12.00%	5
620412	-- Of cotton		
62041200	Women's or girls' suits, of cotton	12.00%	10
620413	-- Of synthetic fibres		
62041300	Women's or girls' suits, of synthetic fibres	10.50%	10
620419	-- Of other textile materials		
62041910	Women's or girls' suits, of silk or silk waste	12.00%	5
62041990	Women's or girls' suits, of other textile materials	12.00%	10
62042	-- Ensembles:		
620421	-- Of wool or fine animal hair		
62042100	Women's or girls' ensembles, of wool or fine animal hair	12.00%	5
620422	-- Of cotton		
62042200	Women's or girls' ensembles, of cotton	12.00%	10
620423	-- Of synthetic fibres		
62042300	Women's or girls' ensembles, of synthetic fibres	10.50%	10
620429	-- Of other textile materials		
62042910	Women's or girls' ensembles, of silk or silk waste	12.00%	5
62042920	Women's or girls' ensembles, of artificial fibres	12.00%	10
62042990	Women's or girls' ensembles, of other textile materials	12.00%	10
62043	-- Jackets and blazers:		
620431	-- Of wool or fine animal hair		
62043100	Women's or girls' jackets and blazers, of wool or fine animal hair	12.00%	5
620432	-- Of cotton		
62043200	Women's or girls' jackets and blazers, of cotton	12.00%	10
620433	-- Of synthetic fibres		
62043300	Women's or girls' jackets and blazers, of synthetic fibres	10.50%	10
620439	-- Of other textile materials		
62043910	Women's or girls' jackets and blazers, of silk or silk waste	12.00%	5
62043920	Women's or girls' jackets and blazers, of artificial fibres	12.00%	10
62043990	Women's or girls' jackets and blazers, of other textile materials	10.50%	10
62044	-- Dresses:		
620441	-- Of wool or fine animal hair		

HS 2012	Description	Base Rate	Staging Category
62044100	Women's or girls' dresses, of wool or fine animal hair	12.00%	5
620442	-- Of cotton		
62044200	Women's or girls' dresses, of cotton	12.00%	10
620443	-- Of synthetic fibres		
62044300	Women's or girls' dresses, of synthetic fibres	12.00%	10
620444	-- Of artificial fibres		
62044400	Women's or girls' dresses, of artificial fibres	12.00%	10
620449	-- Of other textile materials		
62044910	Women's or girls' dresses, of silk or silk waste	12.00%	5
62044990	Women's or girls' dresses, of other textile materials	12.00%	10
62045	-- Skirts and divided skirts:		
620451	-- Of wool or fine animal hair		
62045100	Women's or girls' skirts and divided skirts, of wool or fine animal hair	12.00%	5
620452	-- Of cotton		
62045200	Women's or girls' skirts and divided skirts, of cotton	12.00%	10
620453	-- Of synthetic fibres		
62045300	Women's or girls' skirts and divided skirts, of synthetic fibres	12.00%	10
620459	-- Of other textile materials		
62045910	Women's or girls' skirts and divided skirts, of silk or silk waste	12.00%	5
62045920	Women's or girls' skirts and divided skirts, of artificial fibres	10.50%	10
62045990	Women's or girls' skirts and divided skirts, of other textile materials	12.00%	5
62046	-- Trousers, bib and brace overalls, breeches and shorts:		
620461	-- Of wool or fine animal hair:		
62046110	Women's or girls' trousers, breeches and shorts, of wool or fine animal hair	12.00%	5
62046120	Women's or girls' bib and brace overalls, of wool or fine animal hair	12.00%	5
620462	-- Of cotton:		
62046210	Women's or girls' trousers, breeches and shorts, of cotton	10.50%	10
62046220	Women's or girls' bib and brace overalls, of cotton	12.00%	10
620463	-- Of synthetic fibres:		
62046310	Women's or girls' trousers, breeches and shorts, of synthetic fibres	12.00%	10
62046320	Women's or girls' bib and brace overalls, of synthetic fibres	12.00%	10
620469	-- Of other textile materials:		
62046911	Women's or girls' trousers, breeches and shorts, of silk or silk waste	12.00%	5
62046912	Women's or girls' bib and brace overalls, of silk or silk waste	12.00%	5
62046921	Women's or girls' trousers, breeches and shorts, of artificial fibres	12.00%	10
62046922	Women's or girls' bib and brace overalls, of artificial fibres	12.00%	10
62046991	Women's or girls' trousers, breeches and shorts, of other textile materials	10.50%	10
62046992	Women's or girls' bib and brace overalls, of other textile materials	12.00%	10
6205	Men's or boys' shirts:		
620520	-- Of cotton:		
62052000	Men's or boys' shirts, of cotton	10.50%	10
620530	-- Of man-made fibres:		
62053000	Men's or boys' shirts, of man-made fibres	10.50%	10
620590	-- Of other textile materials:		
62059010	Men's or boys' shirts, of silk or silk waste	12.00%	5

HS 2012	Description	Base Rate	Staging Category
62059020	Men's or boys' shirts, of wool or fine animal hair	12.00%	5
62059090	Men's or boys' shirts, of other textile materials	10.50%	10
6206	Women's or girls' blouses, shirts and shirt-blouses:		
620610	– Of silk or silk waste:		
62061000	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste	12.00%	5
620620	– Of wool or fine animal hair:		
62062000	Women's or girls' blouses, shirts and shirt-blouses, of wool or fine animal hair	12.00%	5
620630	– Of cotton:		
62063000	Women's or girls' blouses, shirts and shirt-blouses, of cotton	10.50%	10
620640	– Of man-made fibres:		
62064000	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres	10.50%	10
620690	– Of other textile materials:		
62069000	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	10.50%	10
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:		
62071	– Underpants and briefs:		
620711	– – Of cotton		
62071100	Men's or boys' underpants and briefs, of cotton	10.50%	10
620719	– – Of other textile materials		
62071910	Men's or boys' underpants and briefs, of silk or silk waste	12.00%	5
62071990	Men's or boys' underpants and briefs, of other textile materials	12.00%	10
62072	– Nightshirts and pyjamas:		
620721	– – Of cotton		
62072100	Mens' or boys' nightshirts and pyjamas, of cotton	12.00%	10
620722	– – Of man-made fibres		
62072200	Mens' or boys' nightshirts and pyjamas, of man-made fibres	12.00%	10
620729	– – Of other textile materials		
62072910	Mens' or boys' nightshirts and pyjamas, of silk or silk waste	12.00%	5
62072990	Mens' or boys' nightshirts and pyjamas, of other textile materials	12.00%	10
62079	– Other:		
620791	– – Of cotton:		
62079100	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of cotton	12.00%	10
620799	– – Of other textile materials:		
62079910	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of silk or silk waste	12.00%	5
62079920	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibres	12.00%	10
62079990	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	10
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:		
62081	– Slips and petticoats:		
620811	– – Of man-made fibres		
62081100	Women's or girls' slips and petticoats, of man-made fibres	12.00%	10
620819	– – Of other textile materials		
62081910	Women's or girls' slips and petticoats, of silk or silk waste	12.00%	5

HS 2012	Description	Base Rate	Staging Category
62081990	Women's or girls' slips and petticoats, of other textile materials	12.00%	10
62082	– Nightdresses and pyjamas:		
620821	– – Of cotton		
62082100	Women's or girls' nightdresses and pyjamas, of cotton	12.00%	10
620822	– – Of man-made fibres		
62082200	Women's or girls' nightdresses and pyjamas, of man-made fibres	12.00%	10
620829	– – Of other textile materials		
62082910	Women's or girls' nightdresses and pyjamas, of silk or silk waste	12.00%	5
62082990	Women's or girls' nightdresses and pyjamas, of other textile materials	12.00%	10
62089	– Other:		
620891	– – Of cotton:		
62089100	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton	10.50%	10
620892	– – Of man-made fibres:		
62089200	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of man-made fibres	12.00%	10
620899	– – Of other textile materials:		
62089910	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of silk or silk waste	12.00%	10
62089990	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	10
6209	Babies' garments and clothing accessories:		
620920	– Of cotton:		
62092000	Babies' garments and clothing accessories, of cotton	12.00%	10
620930	– Of synthetic fibres:		
62093000	Babies' garments and clothing accessories, of synthetic fibres	12.00%	10
620990	– Of other textile materials:		
62099010	Babies' garments and clothing accessories, of silk or silk waste	12.00%	5
62099020	Babies' garments and clothing accessories, of artificial fibres	12.00%	10
62099030	Babies' garments and clothing accessories, of wool or fine animal hair	12.00%	5
62099090	Babies' garments and clothing accessories, of other textile materials	12.00%	10
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	Garments, made up of fabrics of headings 56.02 or 56.03	12.00%	10
621020	– Other garments, of the type described in subheadings 6201.11 to 6201.19		
62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	12.00%	10
621030	– Other garments, of the type described in subheadings 6202.11 to 6202.19		
62103000	Other garments, of the type described in subheading 6202.11 to 6202.19	12.00%	10
621040	– Other men's or boys' garments		
62104000	Other men's or boys' garments	12.00%	10
621050	– Other women's or girls' garments		

HS 2012	Description	Base Rate	Staging Category
62105000	Other women's or girls' garments	12.00%	10
6211	Track suits, ski suits and swimwear; other garments:		
62111	– Swimwear:		
621111	– – Men's or boys'		
62111110	Men's or boys' swimwear, of man-made fibres	12.00%	10
62111190	Men's or boys' swimwear, of other textile materials	12.00%	10
621112	– – Women's or girls'		
62111210	Women's or girls' swimwear, of man-made fibres	12.00%	10
62111290	Women's or girls' swimwear, of other textile materials	12.00%	10
621120	– Ski suits		
62112010	Ski suits, of man-made fibres	12.00%	10
62112020	Ski suits, of silk or silk waste	12.00%	5
62112090	Ski suits, of other textile materials	12.00%	10
62113	– Other garments, men's or boys':		
621132	– – Of cotton		
62113200	Other garments, men's or boys', of cotton	10.50%	10
621133	– – – Of man-made fibres		
62113300	Other garments, men's or boys', of man-made fibres	10.50%	10
621139	– – – Of other textile materials		
62113910	Other garments, men's or boys', of silk or silk waste	12.00%	5
62113920	Other garments, men's or boys', of wool or fine animal hair	12.00%	5
62113990	Other garments, men's or boys', of other textile materials	12.00%	10
62114	– Other garments, women's or girls':		
621142	– – Of cotton		
62114200	Other garments, women's or girls', of cotton	10.50%	10
621143	– – Of man-made fibres		
62114300	Other garments, women's or girls', of man-made fibres	10.50%	10
621149	– – Of other textile materials:		
62114910	Other garments, women's or girls', of silk or silk waste	12.00%	5
62114920	Other garments, women's or girls', of wool or fine animal hair	12.00%	5
62114990	Other garments, women's or girls', of other textile materials	10.50%	10
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:		
621210	– Brassières		
62121010	Brassieres, whether or not knitted or crocheted, of silk or silk waste	12.00%	5
62121090	Brassieres, whether or not knitted or crocheted, of other textile materials	12.00%	10
621220	– Girdles and panty-girdles		
62122000	Girdles and panty-girdles, whether or not knitted or crocheted	12.00%	10
621230	– Corselettes		
62123010	Corselettes, whether or not knitted or crocheted, of silk or silk waste	12.00%	5
62123090	Corselettes, whether or not knitted or crocheted, of other textile materials	12.00%	10
621290	– Other:		
62129000	Other articles of heading 62.12	12.00%	10
6213	Handkerchiefs:		
621320	– Of cotton		
62132000	Handkerchiefs of cotton	12.00%	10
621390	– Of other textile materials		
62139010	Handkerchiefs of silk or silk waste	12.00%	10
62139090	Handkerchiefs of other textile materials	12.00%	10
6214	Shawls, scarves, mufflers, mantillas, veils and the like:		
621410	– Of silk or silk waste		

HS 2012	Description	Base Rate	Staging Category
62141000	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste	12.00%	10
621420	– Of wool or fine animal hair		
62142000	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair	12.00%	10
621430	– Of synthetic fibres		
62143000	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres	12.00%	10
621440	– Of artificial fibres		
62144000	Shawls, scarves, mufflers, mantillas veils and the like, of artificial fibres	12.00%	10
621490	– Of other textile materials		
62149000	Shawls, scarves, mufflers, mantillas veils and the like, of other textile materials	12.00%	10
6215	Ties, bow ties and cravats:		
621510	– Of silk or silk waste		
62151000	Ties, bow ties and cravats, of silk or silk waste	12.00%	5
621520	– Of man-made fibres		
62152000	Ties, bow ties and cravats, of man-made fibres	12.00%	5
621590	– Of other textile materials		
62159000	Ties, bow ties and cravats, of other textile materials	12.00%	5
6216	Gloves, mittens and mitts		
621600	Gloves, mittens and mitts		
62160010	Gloves, mittens and mitts, of textile materials, impregnated, coated or covered with plastics or rubber	12.00%	5
62160091	Other gloves, mittens and mitts, of cotton	12.00%	5
62160092	Other gloves mittens and mitts, of man-made fibres	12.00%	10
62160093	Other gloves, mittens and mitts, of silk or sile waste	12.00%	5
62160094	Other gloves, mittens and mitts, of wool or fine animal hair	12.00%	5
62160099	Other gloves, mittens and mitts, of other textile materials	12.00%	10
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:		
621710	– Accessories		
62171010	Other made up clothing accessories, of silk or silk waste	12.00%	5
62171090	Other made up clothing accessories, of other textile materials	10.50%	5
621790	– Parts		
62179010	Parts of garments or of clothing accessories, of silk or silk waste	12.00%	5
62179090	Parts of garments or of clothing accessories, of other textile materials	12.00%	5
63	Chapter 63 other made up textile articles; sets; worn clothing and worn textile articles; rags		
6301	Blankets and travelling rugs:		
630110	– Electric blankets		
63011000	Electric blankets	12.00%	5
630120	– Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair:		
63012000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10.00%	10
630130	– Blankets (other than electric blankets) and travelling rugs, of cotton:		
63013000	Blankets (other than electric blankets) and travelling rugs, of cotton	12.00%	10
630140	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:		
63014000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12.00%	10
630190	– Other blankets and travelling rugs:		

HS 2012	Description	Base Rate	Staging Category
63019010	Blankets (other than electric blankets) and travelling rugs, of silk or silk waste	12.50%	10
63019090	Blankets and travelling rugs, of other textile materials	12.00%	10
6302	Bed linen, table linen, toilet linen and kitchen linen:		
630210	– Bed linen, knitted or crocheted		
63021010	Bed linen, knitted or crocheted, of silk or silk waste	12.50%	10
63021090	Bed linen, knitted or crocheted, of other textile materials	12.00%	10
63022	– Other bed linen, printed:		
630221	– – Of cotton:		
63022100	Other bed linen, printed, of cotton	10.00%	10
630222	– – Of man-made fibres:		
63022200	Other bed linen, printed, of man-made fibres	10.00%	10
630229	– – Of other textile materials:		
63022910	Other bed linen, printed, of silk or silk waste	12.50%	10
63022990	Other bed linen, printed, of other textile materials	10.00%	10
63023	– Other bed linen:		
630231	– – Of cotton:		
63023100	Other bed linen, of cotton	10.00%	10
630232	– – Of man-made fibres:		
63023200	Other bed linen, of man-made fibres	10.00%	10
630239	– – Of other textile materials:		
63023910	Other bed linen, of silk or silk waste	12.50%	10
63023990	Other bed linen, of other textile materials	10.00%	10
630240	– Table linen, knitted or crocheted		
63024010	Table linen, knitted or crocheted, of silk or silk waste	12.50%	5
63024090	Table linen, knitted or crocheted, of other textile materials	12.00%	10
63025	– Other table linen:		
630251	– – Of cotton		
63025100	Other table linen, of cotton	12.00%	10
630253	– – Of man-made fibres		
63025300	Other table linen, of man-made fibres	12.00%	10
630259	– – Of other textile materials		
63025910	Other table linen, of silk or silk waste	12.50%	10
63025920	Other table linen, of flax	12.00%	5
63025990	Other table linen, of other textile materials	12.00%	10
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	10.50%	10
630291	– – Of cotton		
63029100	Toilet linen and kitchen linen, of cotton	10.50%	10
630293	– – Of man-made fibres		
63029300	Toilet linen and kitchen linen, of man-made fibres	12.00%	10
630299	– – Of other textile materials		
63029910	Toilet linen and kitchen linen, of silk or silk waste	12.50%	5
63029920	Toilet linen and kitchen linen, of flax	12.00%	5
63029990	Toilet linen and kitchen linen, of other textile materials	12.00%	10
6303	Curtains (including drapes) and interior blinds; curtain or bed valances:		
63031	– Knitted or crocheted:		
630312	– – Of synthetic fibres		
63031200	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres	12.00%	10
630319	– – Of other textile materials		
63031910	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of silk or silk waste	12.50%	10
63031920	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of cotton	12.00%	10

HS 2012	Description	Base Rate	Staging Category
63031990	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials	12.00%	10
63039	– Other:		
630391	– – Of cotton:		
63039100	Other curtains (including drapes) and interior blinds; curtain or bed valances, of cotton	12.00%	10
630392	– – Of synthetic fibres:		
63039200	Other curtains (including drapes) and interior blinds; curtain or bed valances, of synthetic fibres	12.00%	10
630399	– – Of other textile materials:		
63039910	Other curtains (including drapes) and interior blinds; curtain or bed valances, of silk or silk waste	12.50%	10
63039990	Other curtains (including drapes), and interior blinds; curtain or bed valances, of other textile materials	12.00%	10
6304	Other furnishing articles, excluding those of heading 94.04:		
63041	– Bedspreads:		
630411	– – Knitted or crocheted		
63041110	Bedspreads, knitted or crocheted, of cotton	12.00%	10
63041120	Bedspreads, knitted or crocheted, of man-made fibres	10.00%	10
63041130	Bedspreads, knitted or crocheted, of silk or silk waste	12.50%	10
63041190	Bedspreads, knitted or crocheted, of other textile materials	12.00%	10
630419	– – Other		
63041910	Other bedspreads, of cotton	10.00%	10
63041920	Other bedspreads, of man-made fibres	10.00%	10
63041930	Other bedspreads, of silk or silk waste	12.50%	10
63041990	Other bedspreads, of other textile materials	10.00%	10
63049	– Other:		
630491	– – Knitted or crocheted		
63049110	Other furnishing articles, excluding those of heading 94.04, knitted or crocheted, of silk or silk waste	12.50%	10
63049190	Other furnishing articles, excluding those of heading 94.04, knitted or crocheted, of other textile materials	12.00%	10
630492	– – Not knitted or crocheted, of cotton		
63049200	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of cotton	12.00%	10
630493	– – Not knitted or crocheted, of synthetic fibres		
63049300	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of synthetic fibres	10.00%	10
630499	– – Not knitted or crocheted, of other textile materials		
63049910	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of silk or silk waste	12.50%	10
63049990	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of other textile materials	12.00%	10
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:		
63051000	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading 53.03	12.00%	10
630520	– Of cotton:		
63052000	Sacks and bags, of a kind used for the packing of goods, of cotton	12.00%	10
63053	– Of man-made textile materials:		
630532	– – Flexible intermediate bulk containers:		
63053200	Flexible intermediate bulk containers, of man-made textile materials	12.00%	10
630533	– – Other, of polyethylene or polypropylene strip or the like:		
63053300	Other, sacks and bags, of a kind used for the packing of good, of polyethylene or polypropylene strip or the like	12.00%	10
630539	– – Other:		

HS 2012	Description	Base Rate	Staging Category
63053900	Sacks and bags, of a kind used for the packing of goods, of other man-made fibres	12.00%	10
630590	– Of other textile materials:		
63059000	Sacks and bags, of a kind used for the packing of goods, of other textile materials	12.00%	10
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
63061	– Tarpaulins, awnings and sunblinds:		
630612	– – Of synthetic fibres		
63061200	Tarpaulins, awnings and sunblinds, of synthetic fibres	12.00%	5
630619	– – Of other textile materials		
63061910	Tarpaulins, awnings and sunblinds, of cotton	12.00%	5
63061990	Tarpaulins, awnings and sunblinds, of other textile materials	12.00%	5
63062	– Tents:		
630622	– – Of synthetic fibres		
63062200	Tents, of synthetic fibres	12.00%	5
630629	– – Of other textile materials		
63062910	Tents, of cotton	12.00%	5
63062990	Tents, of other textile materials	12.00%	5
630630	– Sails		
63063010	Sails, of synthetic fibres	Free	EIF
63063090	Sails, of other textile materials	Free	EIF
630640	– Pneumatic mattresses		
63064010	Pneumatic mattresses, of cotton	12.00%	5
63064090	Pneumatic mattresses, of other textile materials	12.00%	5
630690	– Other:		
63069010	Other camping goods, of cotton	12.00%	5
63069020	Other camping goods, of silk or silk waste	12.50%	5
63069030	Other camping goods, of synthetic or regenerated fibres	12.00%	5
63069090	Other camping goods, of other textile materials	12.00%	5
6307	Other made up articles, including dress patterns:		
630710	– Floor-cloths, dish-cloths, dusters and similar cleaning cloths		
63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	12.00%	10
630720	– Life-jackets and life-belts		
63072000	Life-jackets and life-belts	10.00%	5
630790	– Other:		
63079011	Dress patterns, of silk or silk waste	12.50%	5
63079019	Dress patterns, of other textile materials	12.00%	5
63079020	Woven fabric fastener (magic tape)	10.00%	5
63079030	Bullet-proof clothing and the like	10.00%	5
63079040	Firemen's fire-proof clothings, poison-proof clothings, rescue bags and the like	10.00%	5
63079050	Masks, of textile materials	7.50%	5
63079090	Other made up textile articles	10.00%	10
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		
630800	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale		
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	12.00%	5
6309	Worn clothing and other worn articles:		

HS 2012	Description	Base Rate	Staging Category
630900	Worn clothing and other worn articles:		
63090000	Worn clothing and other worn textile articles	10.00%	EIF
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	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of wool or fine animal hair	1.00%	EIF
63101020	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of man-made fibres	10.00%	EIF
63101030	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of silk or silk waste	10.00%	EIF
63101040	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of cotton	3.40%	EIF
63101090	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of other textile materials	5.00%	EIF
631090	– Other		
63109010	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair	1.00%	EIF
63109020	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of man-made fibres	10.00%	EIF
63109090	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of other textile materials	5.00%	EIF
64	Chapter 64 footwear, gaiters and the like; parts of such articles		
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	Safety shoes with steel toe protection for labors' use	Free	EIF
64011090	Other footwear of heading 64.01, incorporating a protective metal toe-cap	5.00%	EIF
64019	– Other footwear:		
640192	– – Covering the ankle but not covering the knee:		
64019200	Other footwear of heading 64.01, covering the ankle but not covering the knee	5.00%	EIF
640199	– – Other:		
64019910	Other footwear of heading 64.01, covering the knee	5.00%	EIF
64019990	Other footwear of heading 64.01	5.00%	EIF
6402	Other footwear with outer soles and uppers of rubber or plastics:		
64021	– Sports footwear:		
640212	– – Ski-boots, cross-country ski footwear and snowboard boots		
64021200	Ski-boots, cross-country ski-footwear and snowboard, boots, with outer soles and uppers of rubber or plastics	5.00%	EIF
640219	– – Other:		
64021900	Other sport footwear, with outer soles and uppers of rubber or plastics	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
640220	– Footwear with upper straps or thongs assembled to the sole by means of plugs:		
64022000	Footwear, with upper straps or thongs assembled to the sole by means of plugs, with outer soles and uppers of rubber or plastics	5.00%	EIF
64029	– Other footwear:		
640291	– – Covering the ankle:		
64029110	Other footwear incorporating a protective metal toe-cap, with outer soles and uppers of rubber or plastics	Free	EIF
64029190	Other footwear, covering the ankle, with outer soles and uppers of rubber or plastics	5.00%	EIF
640299	– – Other:		
64029910	Other footwear incorporating a protective metal toe-cap, with outer soles and uppers of rubber or plastics	Free	EIF
64029990	Other footwear, with outer soles and uppers of rubber or plastics	7.50%	5
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:		
64031	– Sports footwear:		
640312	– – Ski-boots, cross-country ski footwear and snowboard boots		
64031200	Ski-boots , cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5.00%	EIF
640319	– – Other:		
64031900	Other sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5.00%	EIF
640320	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5.00%	EIF
640340	– Other footwear, incorporating a protective metal toe-cap:		
64034000	Other footwear, incorporating a protective metal toe-cap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Free	EIF
64035	– Other footwear with outer soles of leather:		
640351	– – Covering the ankle:		
64035100	Other footwear, with outer soles and uppers of leather, covering the ankle	5.00%	EIF
640359	– – Other:		
64035900	Other footwear, with outer soles and uppers of leather	5.00%	EIF
64039	– Other footwear:		
640391	– – Covering the ankle:		
64039110	Footwear made on a base or platform of wood, with uppers of leather, not having an inner sole or a protective metal toe-cap	5.00%	EIF
64039190	Footwear, covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather	5.00%	EIF
640399	– – Other:		
64039910	Footwear made on a base or platform of wood, with uppers of leather, not having an inner sole or a protective metal toe-cap	5.00%	EIF
64039990	Other footwear, with outer soles of rubber, plastics or composition leather and uppers of leather	7.50%	5
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:		

HS 2012	Description	Base Rate	Staging Category
64041	– Footwear with outer soles of rubber or plastics:		
640411	– – Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
64041100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	7.50%	5
640419	– – Other:		
64041900	Other footwear, with outer soles of rubber or plastics and uppers of textile materials	7.50%	5
640420	– Footwear with outer soles of leather or composition leather:		
64042000	Footwear with outer soles of leather or composition leather and uppers of textile materials	5.00%	EIF
6405	Other footwear:		
640510	– With uppers of leather or composition leather:		
64051000	Other footwear, with uppers of leather or composition leather	7.50%	5
640520	– With uppers of textile materials:		
64052000	Other footwear, with uppers of textile materials	5.00%	EIF
640590	– Other:		
64059000	Other footwear	5.00%	EIF
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		
64061000	Uppers and parts thereof, other than stiffeners	2.00%	EIF
640620	– Outer soles and heels, of rubber or plastics		
64062000	Outer soles and heels, of rubber or plastics	2.00%	EIF
640690	– Other:		
64069010	Steel toe for safty shoes	2.00%	EIF
64069021	Gaiters, leggings and similar articles, and parts thereof, of wood	2.00%	EIF
64069029	Gaiters, leggings and similar articles, and parts thereof, of other materials	2.00%	EIF
64069031	Other parts and accessories of footwear, of wood	2.00%	EIF
64069039	Other parts and accessories of footwears, of other materials	2.00%	EIF
65	Chapter 65 headgear and parts thereof		
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		
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	10.00%	EIF
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	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of silk or silk waste	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
65020091	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of nature textile materials	10.00%	EIF
65020099	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of other materials	10.00%	EIF
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		
650400	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		
65040010	Hats and other headgear, plaited or made by assembling strips of silk or silk waste, whether or not lined or trimmed	10.00%	EIF
65040091	Hats and other headgear, plaited or made by assembling strips, whether or not lined or trimmed, of nature textile materials	10.00%	EIF
65040099	Other hats and other headgear, plaited or made by assembling strips, whether or not lined or trimmed	8.00%	EIF
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:		
650500	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:		
65050010	Hair-nets	10.00%	EIF
65050021	Hats and other headgear, of cotton, knitted or crocheted	10.00%	10
65050022	Hats and other headgear, of silk or silk waste, knitted or crocheted	10.00%	EIF
65050023	Hats and other headgear, of man-made fibre, knitted or crocheted	10.00%	10
65050024	Hats and other headgear, of other textile materials, knitted or crocheted	10.00%	10
65050030	Helmets, sun	10.00%	10
65050040	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	10.00%	EIF
65050090	Other headgear of heading 65.05	10.00%	10
6506	Other headgear, whether or not lined or trimmed:		
650610	– Safety headgear:		
65061010	Firemen's helmet	7.50%	EIF
65061090	Other safety headgear	7.50%	EIF
65069	– Other:		
650691	– – Of rubber or of plastics		
65069100	Other hats and other headgear of rubber or of plastics	10.00%	EIF
650699	– – Of other materials		
65069910	Other hats and other headgear, of leather or feather	10.00%	EIF
65069920	Other hats and other headgear, of furskin	10.00%	EIF
65069990	Other hats and other headgear, of other materials	10.00%	10
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		
650700	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		
65070010	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of silk or silk waste	10.00%	EIF
65070091	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of nature textile materials	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
65070099	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of other materials	6.60%	EIF
66	Chapter 66 umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):		
660110	– Garden or similar umbrellas		
66011000	Garden or similar umbrellas	6.80%	EIF
66019	– Other:		
660191	– – Having a telescopic shaft		
66019100	Other umbrellas and sun umbrellas, having a telescopic shaft	6.60%	EIF
660199	– – Other		
66019900	Other umbrellas and sun umbrellas, without a telescopic shaft	6.60%	EIF
6602	Walking-sticks, seat-sticks, whips, riding-crops and the like:		
660200	Walking-sticks, seat-sticks, whips, riding-crops and the like:		
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	10.00%	EIF
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)	2.50%	EIF
660390	– Other		
66039010	Handles and knobs	2.50%	EIF
66039090	Other parts, trimmings and accessories of articles of heading 66.01 or 66.02	2.50%	EIF
67	Chapter 67 prepared feathers and down and articles made of feathers or of down; artificial flower; articles of human hair		
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	Skins and other parts of birds with their feathers or down and articles thereof	Free	EIF
67010020	Feathers, parts of feathers, or down	Free	EIF
67010030	Articles, of feathers, parts of feathers or down	Free	EIF
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
670210	– Of plastics		
67021000	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of plastic	2.50%	EIF
670290	– Of other materials		
67029000	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of other materials	2.50%	EIF
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		
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		

HS 2012	Description	Base Rate	Staging Category
67030000	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 making wigs or the like	8.00%	EIF
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:		
67041	– Of synthetic textile materials:		
670411	– – Complete wigs		
67041100	Complete wigs, of synthetic textile materials	8.00%	EIF
670419	– – Other		
67041900	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials	8.00%	EIF
670420	– Of human hair		
67042000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair; articles of human hair not elsewhere specified or included	5.30%	EIF
670490	– Of other materials		
67049000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of other materials	8.00%	EIF
68	Chapter 68 articles of stone, plaster, cement, asbestos, mica or similar materials		
6801	Setts, curbstones and flagstones, of natural stone (except slate)		
680100	Setts, curbstones and flagstones, of natural stone (except slate)		
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	7.50%	EIF
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	10.00%	EIF
68022	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
680221	– – Marble, travertine and alabaster		
68022100	Marble, travertine and alabaster, simply cut or sawn, with a flat or even surface	7.50%	EIF
680223	– – Granite		
68022300	Granite, simply cut or sawn, with a flat or even surface	7.50%	EIF
680229	– – Other stone		
68022910	Other calcareous stones, simply cut or sawn, with a flat or even surface	7.50%	EIF
68022990	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	7.50%	EIF
68029	– Other:		
680291	– – Marble, travertine and alabaster:		
68029110	Tobacconists' sundries, ornaments, of marble, travertine and alabaster	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
68029120	Office requisites, of marble, travertine and alabaster	10.00%	EIF
68029130	Stoneware for household or sanitary purposes, of marble, travertine and alabaster	10.00%	EIF
68029190	Other articles of marble, travertine and alabaster	10.00%	EIF
680292	-- Other calcareous stone:		
68029210	Tobacconists' sundries, ornaments, of other calcareous stone	10.00%	EIF
68029220	Office requisites, of other calcareous stone	10.00%	EIF
68029230	Stoneware for household or sanitary purposes, of other calcareous stone	10.00%	EIF
68029290	Other articles of other calcareous stone,	10.00%	EIF
680293	-- Granite:		
68029310	Tobacconists' sundries, ornaments, of granite	10.00%	EIF
68029320	Office requisites, of granite	10.00%	EIF
68029330	Stoneware for household or sanitary purposes, of granite	10.00%	EIF
68029390	Other articles of granite	10.00%	EIF
680299	-- Other stone:		
68029910	Tobacconists' sundries, ornaments, of other stone	10.00%	EIF
68029920	Office requisites, of other stone	10.00%	EIF
68029930	Stoneware for household or sanitary purposes, of other stone	10.00%	EIF
68029990	Articles of other stone, n.e.s.	10.00%	EIF
6803	Worked slate and articles of slate or of agglomerated slate		
680300	Worked slate and articles of slate or of agglomerated slate		
68030000	Worked slate and articles of slate or of agglomerated slate	7.50%	EIF
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		
68041010	Millstones and grindstones for machinery	3.00%	EIF
68041020	Abrasive grinding stone with metal centre	2.50%	EIF
68041090	Other millstones and grindstones for milling, grinding or pulping	2.50%	EIF
68042	-- Other millstones, grindstones, grinding wheels and the like:		
680421	-- Of agglomerated synthetic or natural diamond		
68042100	Millstones, grindstones, grinding wheel and the like, of agglomerated synthetic or natural diamond	2.00%	EIF
680422	-- Of other agglomerated abrasives or of ceramics		
68042200	Millstones, grindstones, grinding wheel and the like, of other agglomerated abrasives or of ceramics	2.00%	EIF
680423	-- Of natural stone		
68042300	Millstones, grindstones, grinding wheel and the like, of natural stone	2.00%	EIF
680430	-- Hand sharpening or polishing stones		
68043000	Hand sharpening or polishing stones	2.50%	EIF
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:		
68051000	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, or sewn or otherwise made up	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
680520	– On a base of paper or paperboard only:		
68052000	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, or sewn or otherwise made up	10.00%	EIF
680530	– On a base of other materials:		
68053000	Natural or artificial abrasive powder or grain, on a base of other materials, whether or not cut to shape or sewn or otherwise made up	10.00%	5
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	5.00%	EIF
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)	Free	EIF
680690	– Other		
68069000	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	2.50%	EIF
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):		
680710	– In rolls		
68071000	Articles of asphalt or of similar material, in rolls	5.00%	EIF
680790	– Other		
68079000	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) (in rolls are classified in subheading 6807.10)	5.00%	EIF
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 Articles of plaster or of compositions based on plaster:		
680800	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders Articles of plaster or of compositions based on plaster:		
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	5.00%	EIF
6809	Articles of plaster or of compositions based on plaster		
68091	– Boards, sheets, panels, tiles and similar articles, not ornamented:		
680911	– – Faced or reinforced with paper or paperboard only		
68091100	Boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, faced or reinforced with paper or paperboard only, not ornamented	5.00%	EIF
680919	– – Other		

HS 2012	Description	Base Rate	Staging Category
68091900	Other boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, not ornamented	5.00%	EIF
680990	– Other articles		
68099010	Vases, of plaster or of compositions based on plaster	10.00%	EIF
68099020	Statuary, of plaster or of compositions based on plaster	10.00%	EIF
68099031	Mould for making die, for industrial purposes, of plaster or of compositions based on plaster	6.80%	EIF
68099039	Other articles of plaster or of compositions based on plaster, for industrial purposes	10.00%	EIF
68099090	Other articles of plaster or of compositions based on plaster	5.00%	EIF
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced:		
68101	– Tiles, flagstones, bricks and similar articles:		
681011	– – Building blocks and bricks		
68101100	Building blocks and bricks, of cement, of concrete or of artificial stone, whether or not reinforced	6.80%	EIF
681019	– – Other		
68101910	Concrete railway sleepers	7.50%	EIF
68101990	Other tiles, flagstones, bricks and similar articles of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	EIF
68109	– Other articles:		
681091	– – Prefabricated structural components for building or civil engineering		
68109100	Prefabricated structural components for building or civil engineering, of cement, of concrete or of artificial stone, whether or not reinforced	5.00%	EIF
681099	– – Other		
68109910	Freyssinet cones, of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	EIF
68109920	Pipes of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	EIF
68109990	Other articles of cement, of concrete, or of artificial stone, whether or not reinforced	7.50%	EIF
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
681140	– Containing asbestos:		
68114010	Corrugated sheet, of containing asbestos	10.00%	EIF
68114020	Other sheets, panels, tiles and similar articles of of containing asbestos	6.80%	EIF
68114030	Tubes, pipes and tube or pipe fittings, of containing asbestos	10.00%	EIF
68114090	Other articles of containing asbestos	5.00%	EIF
68118	– Not containing asbestos:		
681181	– – Corrugated sheets		
68118100	Corrugated sheets, of cellulose fibre-cement or the like	10.00%	EIF
681182	– – Other sheets, panels, tiles and similar articles		
68118200	Other sheets, panels, tiles and similar articles of cellulose fibre-cement or the like	6.80%	EIF
681189	– – Other articles:		
68118910	Tubes, pipes and tube or pipe fittings, of cellulose fibre-cement or the like	10.00%	EIF
68118990	Other articles, of cellulose fibre-cement or the like	5.00%	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
681280	– Of crocidolite		
68128010	Clothing, clothing accessories, footwear and headgear, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5.00%	EIF
68128020	Paper, millboard and felt, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5.00%	EIF
68128030	Compressed asbestos fibre jointing, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, in sheets or rolls	5.00%	EIF
68128091	Asbestos packings, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, whether or not reinforced	5.00%	EIF
68128092	Cord and string, made of mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, whether or not plaited	5.00%	EIF
68128093	Woven or knitted fabric, made of mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5.00%	EIF
68128094	Fabricated asbestos fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	7.50%	EIF
68128095	Yarn and thread, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	7.50%	EIF
68128099	Other articles, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5.00%	EIF
68129	– Other:		
681291	– – Clothing, clothing accessories, footwear and headgear		
68129100	Clothing, clothing accessories, footwear and headgear, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5.00%	EIF
681292	– – Paper, millboard and felt		
68129200	Paper, millboard and felt, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5.00%	EIF
681293	– – Compressed asbestos fibre jointing, in sheets or rolls		
68129300	Compressed other asbestos fibre jointing, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate, in sheets or rolls	5.00%	EIF
681299	– – Other		
68129910	Other asbestos packings, mixtures with a basis of other asbestos or with a basis of asbestos and magnesium carbonate, whether or not reinforced	5.00%	EIF
68129920	Cord and string, made of mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate, whether or not plaited	5.00%	EIF
68129930	Woven or knitted fabric, made of mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5.00%	EIF
68129940	Fabricated asbestos fibres; mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	7.50%	EIF
68129950	Yarn and thread, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	7.50%	EIF
68129990	Other articles, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
68132011	Brake linings and pads, not punched, for vehicles	7.50%	EIF
68132019	Other brake linings and pads, not punched	10.00%	EIF
68132021	Brake linings and pads, cut to size and punched, for vehicles	7.50%	EIF
68132029	Other brake linings and pads, cut to size and punched	10.00%	EIF
68132030	Clutch facing, shaped and drilled, for machinery	5.00%	EIF
68132040	Clutch facing, shaped and drilled, for vehicles	7.50%	EIF
68132090	Other friction material and articles thereof, not mounted, for brakes, for clutches or the like, with a basis of asbestos, whether or not combined with textile or other materials	10.00%	EIF
68138	– Not containing asbestos:		
681381	– – Brake linings and pads:		
68138111	Brake linings and pads, in coil, not punched, for vehicles	7.50%	EIF
68138119	Other brake linings and pads, in coil, not punched	10.00%	EIF
68138121	Brake linings and pads, cut to size and punched, for vehicles	7.50%	EIF
68138129	Other brake linings and pads, cut to size and punched	10.00%	EIF
681389	– – Other:		
68138910	Clutch facing, shaped and drilled, for machinery	5.00%	EIF
68138920	Clutch facing, shaped and drilled, for vehicles	7.50%	EIF
68138990	Other friction material and articles thereof, not mounted, for brakes, for clutches or the like, with a basis of other mineral substances or of cellulose, whether or not combined with textile or other materials	10.00%	EIF
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		
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5.00%	EIF
681490	– Other		
68149000	Other worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	3.40%	EIF
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		
68151000	Non-electrical articles of graphite or other carbon	10.00%	EIF
681520	– Articles of peat		
68152000	Articles of peat	10.00%	EIF
68159	– Other articles:		
681591	– – Containing magnesite, dolomite or chromite		
68159100	Articles containing magnesite, dolomite or chromite	10.00%	EIF
681599	– – Other		
68159911	Carbon fibers and articles of carbon fibers	1.00%	EIF
68159912	Boron fibers and articles of boron fibers	1.00%	EIF
68159920	Other articles of stone or mineral substances used for industrial purposes, other than carbon fibers and boron fibers	10.00%	EIF
68159990	Other articles of stone or of mineral substances	10.00%	EIF
69	Chapter 69 ceramic products		

HS 2012	Description	Base Rate	Staging Category
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		
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	8.00%	EIF
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 Cr ₂ O ₃		
69021000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8.00%	EIF
690220	– Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products		
69022000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	8.00%	EIF
690290	– Other:		
69029010	Melten-cast refractory	Free	EIF
69029090	Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or of similar siliceous earths	8.00%	EIF
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	Crucibles, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	6.00%	EIF
69031020	Saggers, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	6.80%	EIF
69031030	Other fire rods or plates	6.80%	EIF
69031090	Other refractory ceramic goods, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	6.80%	EIF
690320	– Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)		
69032010	Crucibles, containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂), other than those of siliceous fossil meals or of similar siliceous earths	6.80%	EIF

HS 2012	Description	Base Rate	Staging Category
69032020	Saggers, containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂), other than those of siliceous fossil meals or of similar siliceous earths	6.80%	EIF
69032090	Other refractory ceramic goods, containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂), other than those of siliceous fossil meals or of similar siliceous earths	6.80%	EIF
690390	– Other		
69039010	Other crucibles	6.80%	EIF
69039020	Other saggers	6.80%	EIF
69039030	Other metal filters of ceramic	6.50%	EIF
69039040	Other fire rods	10.00%	EIF
69039050	Other fire plates	6.80%	EIF
69039090	Other refractory ceramic goods, other than those of siliceous fossil meals or of similar siliceous earths	6.00%	EIF
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like:		
690410	– Building bricks		
69041000	Ceramic building bricks	5.00%	EIF
690490	– Other		
69049000	Other ceramic flooring blocks, support or filler tiles and the like	5.00%	EIF
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:		
690510	– Roofing tiles		
69051000	Roofing tiles, ceramic	5.00%	EIF
690590	– Other		
69059000	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	5.00%	EIF
6906	Ceramic pipes, conduits, guttering and pipe fittings		
690600	Ceramic pipes, conduits, guttering and pipe fittings		
69060000	Ceramic pipes, conduits, guttering and pipe fittings	5.00%	EIF
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:		
69071000	Similar articles of the unglazed ceramic tiles and cubes, 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, whether or not on a backing	10.00%	10
690790	– Other		
69079000	Other unglazed ceramic flags and paving, hearth or wall tiles, unglazed ceramic mosaic cubes and the like, whether or not on a backing (other than goods falling within subheading 6907.10)	10.00%	10
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:		

HS 2012	Description	Base Rate	Staging Category
69081000	Glazed ceramic 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, whether or not on a backing	10.00%	10
690890	– Other		
69089000	Other glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing (other than goods falling within subheading 6908.10)	8.00%	10
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:		
69091	– Ceramic wares for laboratory, chemical or other technical uses:		
690911	– – Of porcelain or china		
69091110	Thread guides, for textile machine, of porcelain or china	6.50%	EIF
69091120	Laboratory wares, of porcelain or china	7.00%	EIF
69091130	Grinding balls, of porcelain or China	3.00%	EIF
69091190	Chemical or industrial wares, of porcelain or china	6.80%	EIF
690912	– – Articles having a hardness equivalent to 9 or more on the Mohs scale		
69091210	Thread guides, for textile machine, of ceramic	7.00%	EIF
69091220	Laboratory wares, of ceramic	7.00%	EIF
69091290	Chemical or other industrial wares, of ceramic	6.00%	EIF
690919	– – Other		
69091910	Thread guides, for textile machine, of ceramic	7.00%	EIF
69091920	Laboratory wares, of ceramic	7.00%	EIF
69091930	Grinding balls, of ceramic, other than of porcelain or China	3.00%	EIF
69091990	Chemical or other industrial wares, of ceramic	6.00%	EIF
690990	– Other		
69099010	Filter, for water faucet	7.00%	EIF
69099090	Other 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	7.00%	EIF
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	Sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures, of porcelain or china	7.50%	EIF
691090	– Other		
69109000	Other ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (of porcelain or china are classified in division 691010.00)	7.50%	EIF
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:		
691110	– Tableware and kitchenware:		
69111000	Tableware and kitchenware, of porcelain or china	10.00%	EIF
691190	– Other		
69119000	Other household articles and toilet articles, porcelain or china	10.00%	EIF
6912	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:		

HS 2012	Description	Base Rate	Staging Category
691200	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:		
69120010	Ceramic tableware and kitchenware	10.00%	EIF
69120090	Other ceramic household articles and toilet articles, other than of porcelain or china	7.50%	EIF
6913	Statuettes and other ornamental ceramic articles:		
691310	– Of porcelain or china:		
69131000	Statuettes and other ornamental articles, of porcelain or china	8.00%	EIF
691390	– Other:		
69139000	Statuettes and other ornamental pottery articles	8.00%	EIF
6914	Other ceramic articles:		
691410	– Of porcelain or china:		
69141010	Burners for acetylene, of porcelain or china	8.00%	EIF
69141020	Articles for road marking lines, of porcelain or china	8.00%	EIF
69141090	Other articles, of porcelain or china	10.00%	EIF
691490	– Other:		
69149010	Burners for acetylene, of ceramic	8.00%	EIF
69149020	Articles for road marking lines, of ceramic	8.00%	EIF
69149030	Ink-wells, of ceramic	10.00%	EIF
69149090	Other articles of ceramic (of porcelain or china are classified in division 691410.90)	10.00%	EIF
70	Chapter 70 glass and glassware		
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		
70010000	Cullet and other waste and scrap of glass; glass in the mass.	Free	EIF
7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked:		
700210	– Balls		
70021000	Glass balls, unworked	1.20%	EIF
700220	– Rods		
70022000	Glass rods, unworked	1.20%	EIF
70023	– Tubes:		
700231	– – Of fused quartz or other fused silica		
70023100	Glass tubes, of fused quartz or other fused silica, unworked	1.20%	EIF
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	Tubes, of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree c to degree 300 c, unworke	1.20%	EIF
700239	– – Other		
70023900	Other glass tubes, unworked	1.20%	EIF
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:		
70031	– Non-wired sheets:		
700312	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
70031210	Cast glass and rolled glass, in non-wired sheets, coloured, stained or ribbed throughout the mass (body tinted)	1.00%	EIF

HS 2012	Description	Base Rate	Staging Category
70031290	Other cast glass and rolled glass, in non-wired sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10.00%	EIF
700319	– – Other		
70031910	Cast glass and rolled glass, non-wired sheet, colored, stained or ribbed not throughout the mass (non-body tinted)	1.00%	EIF
70031990	Other cast glass and rolled glass, in non-wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	EIF
700320	– Wired sheets		
70032000	Cast glass and rolled glass, in wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	EIF
700330	– Profiles		
70033000	Cast glass and rolled glass, in profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	EIF
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:		
70042000	Drawn glass and blown glass, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10.00%	EIF
700490	– Other glass		
70049000	Other drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	8.00%	EIF
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:		
700510	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
70051010	Float glass and surface ground or polished glass, in sheets, non-wired, having a non-reflecting layer	10.00%	10
70051090	Other float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent or reflecting layer	7.00%	10
70052	– Other non-wired glass:		
700521	– – Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
70052100	Float glass and surface ground or polished glass, in sheets, non-wired, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10.00%	10
700529	– – Other		
70052910	Ceramic glass	6.80%	EIF
70052990	Other float glass and surface ground or polished glass, in sheets, non-wired, but not otherwise worked (other than glass of subheading 7005.10 and 7005.21)	7.00%	10
700530	– Wired glass		
70053000	Float glass and surface ground or polished glass, in sheets, wired, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	10
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		

HS 2012	Description	Base Rate	Staging Category
700600	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	10.00%	5
7007	Safety glass, consisting of toughened (tempered) or laminated glass:		
70071	– Toughened (tempered) safety glass:		
700711	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70071100	Toughened (tempered) safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8.00%	EIF
700719	– – Other		
70071900	Other toughened (tempered) safety glass	8.00%	EIF
70072	– Laminated safety glass:		
700721	– – Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70072100	Laminated safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8.00%	EIF
700729	– – Other		
70072900	Other laminated safety glass	8.00%	EIF
7008	Multiple-walled insulating units of glass		
700800	Multiple-walled insulating units of glass		
70080000	Multiple-walled insulating units of glass	10.00%	EIF
7009	Glass mirrors, whether or not framed, including rear-view mirrors:		
700910	– Rear-view mirrors for vehicles:		
70091000	Rear-view mirrors for vehicles	12.50%	5
70099	– Other:		
700991	– – Unframed		
70099110	Front surface mirror for optical video scanner, such as copying apparatus, facsimile apparatus and laser printer, unframed and cutted, of a length not exceeding (including) 50 cm and of a width not exceeding (including) 2 cm	5.00%	EIF
70099190	Other glass mirror, unframed	12.50%	5
700992	– – Framed		
70099200	Other glass mirror, framed	12.50%	5
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, of glass	5.00%	EIF
701020	– Stoppers, lids and other closures		
70102000	Stoppers, lids and other closures, of glass	5.00%	EIF
701090	– Other:		
70109000	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	5.00%	EIF
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		
70111000	Glass envelopes, (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lighting	1.00%	EIF
701120	– For cathode-ray tubes		

HS 2012	Description	Base Rate	Staging Category
70112000	Glass envelopes (including bulb and tubes), open, and glass parts thereof, without fittings, for cathode-ray tubes	1.00%	EIF
701190	– Other		
70119000	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for the similar articles	1.00%	EIF
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):		
701310	– Of glass-ceramics:		
70131000	Articles of glass-ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purpose	5.00%	EIF
70132	– Stemware drinking glasses, other than those of glass-ceramics:		
701322	-- Of lead crystal		
70132200	Stemware drinking glasses, of lead crystal	8.00%	EIF
701328	-- Other		
70132800	Other stemware drinking glasses, other than of glass-ceramics	6.50%	EIF
70133	– Other drinking glasses, other than of glass ceramics:		
701333	-- Of lead crystal		
70133300	Other drinking glasses of lead crystal, other than of glass-ceramics	8.00%	EIF
701337	-- Other		
70133700	Other drinking glasses, other than of glass-ceramics	6.50%	EIF
70134	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
701341	-- Of lead crystal		
70134100	Glassware of lead crystal, of a kind used for table (other than drinking glasses) or kitchen purposes	8.00%	EIF
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	Glassware of glass having a linear coefficient of expansion not exceeding 5×10^{-6} of 0 degree c to 300 degree c, of a kind used for table (other than drinking glasses) or kitchen purposes	8.00%	EIF
701349	-- Other:		
70134900	Other glassware of a kind used for table or kitchen purposes (other than drinking glasses)	5.00%	EIF
70139	– Other glassware:		
701391	-- Of lead crystal		
70139100	Other glassware of lead crystal	6.50%	EIF
701399	-- Other		
70139910	Other office requisites glasswares	8.00%	EIF
70139920	Other infant feeding bottles, glass	6.80%	EIF
70139930	Other tobacconists' sundries, glass	8.00%	EIF
70139940	Other vases, glass	8.00%	EIF
70139990	Other glassware	6.80%	EIF
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		
70140011	Reflective glass for road marking lines and road signs	10.00%	EIF
70140019	Other signalling glassware, not optically worked	10.00%	EIF
70140021	Optical glass in the mass	Free	EIF
70140029	Other optical elements of glass, not optically worked	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
70151000	Glasses for corrective spectacles, not optically worked	10.00%	EIF
701590	– Other		
70159010	Clock or watch glasses	2.50%	EIF
70159021	Changeable color plates for sunglasses	10.00%	EIF
70159029	Other glass for sunglasses	10.00%	EIF
70159030	Protective glass, curved, bent or hollow for barometers and similar appliances	10.00%	EIF
70159040	Blanks for corrective spectacle lenses	Free	EIF
70159050	Bifocal lens blanks	Free	EIF
70159060	Optical plate or sheet glass, polished	3.40%	EIF
70159090	Other similar glasses	Free	EIF
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	10.00%	EIF
701690	– Other:		
70169000	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; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	10.00%	EIF
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
701710	– Of fused quartz or other fused silica		
70171000	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica	5.00%	EIF
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	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of other glass having a linear coefficient expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree c to 300 degree c	5.00%	EIF
701790	– Other		
70179000	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	5.00%	EIF
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:		
701810	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:		
70181010	Imitation pearls, of glass	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
70181021	Imitation precious or semi-precious stones, of glass, uncut and unpolished	2.50%	EIF
70181029	Other imitation precious or semi-precious stones, of glass	2.50%	EIF
70181090	Other glass beads and similar glass smallwares	2.50%	EIF
701820	– Glass microspheres not exceeding 1 mm in diameter		
70182010	Glass microspheres, for road marking lines and road signs, not exceeding 1 mm in diameter	2.50%	EIF
70182090	Other glass microspheres, not exceeding 1 mm in diameter	2.50%	EIF
701890	– Other:		
70189010	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery	2.50%	EIF
70189020	Glass eyes other than prosthetic articles	2.50%	EIF
70189030	Statuettes and other ornaments of lamp-worked glass, other than imitation jewellery	2.50%	EIF
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
70191	– 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, of glass fibres	5.00%	EIF
701912	– – Rovings		
70191200	Rovings of glass fibres	5.00%	EIF
701919	– – Other		
70191900	Slivers, yarn and other chopped strands, of glass fibres	5.00%	EIF
70193	– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
701931	– – Mats		
70193100	Mats of glass fibres	5.00%	EIF
701932	– – Thin sheets (voiles)		
70193200	Thin sheets (voiles) of glass fibres	7.50%	EIF
701939	– – Other		
70193900	Other webs, mattresses, boards and similar nonwoven products of glass fibres (including glass wool)	7.50%	EIF
701940	– Woven fabrics of rovings:		
70194000	Woven fabrics of rovings, of glass fibres	5.00%	EIF
70195	– Other woven fabrics:		
701951	– – Of a width not exceeding 30 cm:		
70195100	Other woven fabrics of glass fibres, of a width not exceeding 30 cm	5.00%	EIF
701952	– – Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:		
70195200	Woven fabrics of glass fibres, of a width exceeding 30 cm, plain weave, weighing less than 250 g/square meter, of filaments measuring per single yarn not more than 136 tex	5.00%	EIF
701959	– – Other:		
70195910	Screens for catching insect, of glass fibres	7.50%	EIF
70195990	Other woven fabrics of glass fibres	5.00%	EIF
701990	– Other:		
70199010	Glass fibres (including glass wool)	7.50%	EIF
70199020	Glass fibres insulation tapes and the like	7.50%	EIF
70199090	Other articles of glass fibres (including glass wool)	6.00%	5
7020	Other articles of glass:		
702000	Other articles of glass:		
70200011	Gauge-glasses, for boilers	10.00%	EIF
70200012	Quartz reactor tubes and holders, designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	Free	EIF

HS 2012	Description	Base Rate	Staging Category
70200013	Quartz crucible designed for the manufacture of semiconductor boules	5.00%	EIF
70200019	Other glassware for industrial or scientific use	10.00%	EIF
70200020	Glassware for husband and horticulture	10.00%	EIF
70200030	Glass mold for lens making	2.50%	EIF
70200040	Glass inners for vacuum flasks or for other vacuum vessels	Free	EIF
70200091	Glass cup for spotlights	5.00%	EIF
70200099	Other articles of glass	8.00%	5
71	Chapter 71 natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metals, and articles thereof; imitation jewellery; coin		
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:		
71011000	Natural pearls, whether or not worked	Free	EIF
71012	– Cultured pearls:		
710121	– – Unworked		
71012100	Cultured pearls, unworked	Free	EIF
710122	– – Worked:		
71012200	Cultured pearls, worked	Free	EIF
7102	Diamonds, whether or not worked, but not mounted or set:		
710210	– Unsorted		
71021000	Diamond, unsorted	Free	EIF
71022	– Industrial:		
710221	– – Unworked or simply sawn, cleaved or bruted		
71022100	Industrial diamonds, unworked or simply sawn, cleaved or bruted	Free	EIF
710229	– – Other		
71022900	Other industrial diamonds	Free	EIF
71023	– Non-industrial:		
710231	– – Unworked or simply sawn, cleaved or bruted		
71023100	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted	Free	EIF
710239	– – Other		
71023900	Non-industrial diamonds, worked, but not mounted or set	Free	EIF
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		
71031000	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	Free	EIF
71039	– Otherwise worked:		
710391	– – Rubies, sapphires and emeralds		
71039100	Rubies, sapphires and emeralds, otherwise worked	Free	EIF
710399	– – Other:		
71039900	Other precious stones (other than diamonds) and semi-precious stones, otherwise worked	Free	EIF
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, synthetic or reconstructed	Free	EIF
710420	– Other, unworked or simply sawn or roughly shaped		
71042011	Industrial synthetic diamonds, uncut and unpolished	Free	EIF

HS 2012	Description	Base Rate	Staging Category
71042012	Industrial synthetic diamonds, simply sawn or roughly shaped	Free	EIF
71042013	Non-industrial synthetic diamonds, uncut and unpolished	Free	EIF
71042014	Non-industrial synthetic diamonds, simply sawn or roughly shaped	Free	EIF
71042020	Synthetic quartz (including synthetic crystals), uncut and unpolished or simply sawn or rough shaped, for industrial use	Free	EIF
71042091	Other synthetic or reconstructed precious (including semi-precious) stones, unworked or simply sawn or roughly shaped, for industrial use	Free	EIF
71042092	Non-industrial synthetic or reconstructed precious (incl. semi-precious) stones, uncut and unpolished	Free	EIF
710490	– Other		
71049011	Industrial synthetic diamonds, worked	Free	EIF
71049012	Non-industrial synthetic diamonds, worked	Free	EIF
71049021	Synthetic quartz for industrial use, worked	Free	EIF
71049022	Other industrial, synthetic or reconstructed precious or semi-precious stones, worked	Free	EIF
71049023	Other synthetic or reconstructed precious or semi-precious stone, for non-industrial use, worked	Free	EIF
71049090	Other synthetic or reconstructed precious (including semi-precious) stones, worked	Free	EIF
7105	Dust and powder of natural or synthetic precious or semi-precious stones:		
710510	– Of diamonds		
71051010	Dust and powder of diamond, industrial	Free	EIF
71051090	Dust and powder of diamond, other	Free	EIF
710590	– Other		
71059000	Dust and powder of other natural or synthetic precious or semi-precious stones	Free	EIF
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:		
710610	– Powder		
71061000	Powders, silver	Free	EIF
71069	– Other:		
710691	– – Unwrought		
71069100	Silver (including silver plated with gold or platinum), unwrought	Free	EIF
710692	– – Semi-manufactured		
71069200	Silver (including silver plated with gold or platinum), semi-manufactured	Free	EIF
7107	Base metals clad with silver, not further worked than semi-manufactured		
710700	Base metals clad with silver, not further worked than semi-manufactured		
71070000	Base metals clad with silver, not further worked than semi-manufactured	Free	EIF
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:		
71081	– Non-monetary:		
710811	– – Powder		
71081100	Gold powder, non-monetary	Free	EIF
710812	– – Other unwrought forms		
71081210	Bullions, gold, non-monetary	Free	EIF
71081290	Gold (including gold plated with platinum), other unwrought forms, non-monetary	Free	EIF

HS 2012	Description	Base Rate	Staging Category
710813	-- Other semi-manufactured forms		
71081310	Foil, gold non-monetary	Free	EIF
71081390	Semi-manufactured forms, other gold, non-monetary	Free	EIF
710820	-- Monetary		
71082000	Gold, monetary	Free	EIF
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured		
710900	Base metals or silver, clad with gold, not further worked than semi-manufactured		
71090000	Base metal or silver, clad with gold, not further worked than semi-manufactured	Free	EIF
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form:		
71101	-- Platinum:		
711011	-- -- Unwrought or in powder form		
71101100	Platinum, unwrought or in powder form	Free	EIF
711019	-- -- Other		
71101900	Platinum, semi-manufactured forms	Free	EIF
71102	-- Palladium:		
711021	-- -- Unwrought or in powder form		
71102100	Palladium, unwrought or in powder form	Free	EIF
711029	-- -- Other		
71102900	Palladium, in semi-manufactured forms	Free	EIF
71103	-- Rhodium:		
711031	-- -- Unwrought or in powder form		
71103100	Rhodium, unwrought or in powder form	Free	EIF
711039	-- -- Other		
71103900	Rhodium, in semi-manufactured form	Free	EIF
71104	-- Iridium, osmium and ruthenium:		
711041	-- -- Unwrought or in powder form		
71104100	Iridium, osmium and ruthenium, unwrought or in powder form	Free	EIF
711049	-- -- Other		
71104900	Iridium, osmium and ruthenium, in semi-manufactured form	Free	EIF
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		
711100	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	Free	EIF
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:		
711230	-- Ash containing precious metal or precious metal compounds		
71123000	Ash containing precious metal or precious metal compounds	Free	EIF
71129	-- Other:		
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	Free	EIF
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	Free	EIF
711299	-- -- Other		

HS 2012	Description	Base Rate	Staging Category
71129910	Waste and scrap, containing silver compounds, of plastics	6.50%	EIF
71129990	Other articles of heading 71.12	Free	EIF
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:		
71131	– 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:		
71131100	Article of jewellery and parts thereof of silver, whether or not plated or clad with other precious metal	Free	EIF
711319	– – Of other precious metal, whether or not plated or clad with precious metal:		
71131900	Article of jewellery and parts thereof of other precious metal, whether or not plated or clad with precious metal	Free	EIF
711320	– Of base metal clad with precious metal:		
71132000	Jewellery and parts thereof, of base metal clad with precious metal	Free	EIF
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:		
71141	– 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:		
71141100	Articles of silver, and parts thereof whether or not plated or clad with other precious metal	Free	EIF
711419	– – Of other precious metal, whether or not plated or clad with precious metal:		
71141900	Articles of other precious metal and parts thereof, whether or not plated or clad with precious metal	Free	EIF
711420	– Of base metal clad with precious metal:		
71142000	Articles and parts thereof, of base metal clad with precious metal	Free	EIF
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 form of wire cloth or grill, of platinum	Free	EIF
711590	– Other:		
71159010	Crucible, platinum group metal for industrial use	Free	EIF
71159020	Crucible, platinum group metal, for laboratory use	Free	EIF
71159030	Other precious metal products for industrial or laboratory use	Free	EIF
71159040	Platinum wire cloth	Free	EIF
71159050	Spatulas, laboratory	Free	EIF
71159090	Other articles of other precious metal or of metal clad with precious metal	Free	EIF
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
711610	– Of natural or cultured pearls		
71161010	Articles of natural or cultured pearls, for laboratory, chemical or industrial use	Free	EIF
71161090	Articles of other natural or cultured pearls	Free	EIF
711620	– Of precious or semi-precious stones (natural, synthetic or reconstructed):		
71162010	Articles of precious or semi-precious stones (natural, synthetic or reconstructed), for laboratory, chemical or industrial use	Free	EIF
71162090	Articles of other precious or semi-precious stones (natural, synthetic or reconstructed)	Free	EIF

HS 2012	Description	Base Rate	Staging Category
7117	Imitation jewellery:		
71171	– Of base metal, whether or not plated with precious metal:		
711711	– – Cuff-links and studs		
71171100	Cuff-links and studs, of base metal, whether or not plated with precious metal	Free	EIF
711719	– – Other		
71171900	Other imitation jewellery, of base metal, whether or not plated with precious metal	Free	EIF
711790	– Other:		
71179000	Imitation jewellery of other material	Free	EIF
7118	Coin:		
711810	– Coin (other than gold coin), not being legal tender		
71181000	Coin (other than gold coin), not being legal tender	Free	EIF
711890	– Other		
71189010	Gold coin	Free	EIF
71189090	Other coin, (including currency)	Free	EIF
72	Chapter 72 iron and steel		
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	Free	EIF
720120	– Non-alloy pig iron containing by weight more than 0.5 % of phosphorus		
72012000	Non-alloy pig iron, in pigs, blocks or other primary forms, containing by weight more than 0.5% of phosphorus	Free	EIF
720150	– Alloy pig iron, spiegeleisen:		
72015010	Alloy pig iron, in pigs, blocks or other primary forms	Free	EIF
72015020	Spiegelesion, in pigs, blocks or other primary forms	Free	EIF
7202	Ferro-alloys:		
72021	– Ferro-manganese:		
720211	– – Containing by weight more than 2 % of carbon		
72021100	Ferro-manganese, containing by weight more than 2% of carbon	Free	EIF
720219	– – Other		
72021900	Ferro-manganese containing by weight not exceeding 2% of carbon	Free	EIF
72022	– Ferro-silicon:		
720221	– – Containing by weight more than 55 % of silicon		
72022100	Ferro-silicon containing by weight more than 55% of silicon	Free	EIF
720229	– – Other		
72022900	Ferro-silicon, containing by weight not exceeding 55% of silicon	Free	EIF
720230	– Ferro-silico-manganese		
72023000	Ferro-silico-manganese	Free	EIF
72024	– Ferro-chromium:		
720241	– – Containing by weight more than 4 % of carbon		
72024100	Ferro-chromium, containing by weight more than 4% of carbon	Free	EIF
720249	– – Other		
72024900	Ferro-chromium, containing by weight not exceeding 4% of carbon	Free	EIF
720250	– Ferro-silico-chromium		
72025000	Ferro-silico-chromium	Free	EIF
720260	– Ferro-nickel		
72026000	Ferro-nickel	Free	EIF
720270	– Ferro-molybdenum		
72027000	Ferro-molybdenum	Free	EIF

HS 2012	Description	Base Rate	Staging Category
720280	– Ferro-tungsten and ferro-silico-tungsten		
72028010	Ferro-tungsten	Free	EIF
72028020	Ferro-silico-tungsten	Free	EIF
72029	– Other:		
720291	– – Ferro-titanium and ferro-silico-titanium		
72029110	Ferro-titanium	Free	EIF
72029120	Ferro-silico-titanium	Free	EIF
720292	– – Ferro-vanadium		
72029200	Ferro-vanadium	Free	EIF
720293	– – Ferro-niobium		
72029300	Ferro-niobium (ferro-columbium)	Free	EIF
720299	– – Other		
72029910	Ferro-aluminium-nickel-cobalt	Free	EIF
72029990	Other ferro-alloys	Free	EIF
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, in lumps, pellets or similar forms	Free	EIF
720390	– Other		
72039010	Spongy ferrous products, in lumps, pellets or similar forms	Free	EIF
72039020	Iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms	Free	EIF
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	Free	EIF
72042	– Waste and scrap of alloy steel:		
720421	– – Of stainless steel		
72042100	Waste and scrap of stainless steel	Free	EIF
720429	– – Other		
72042900	Waste and scrap of other alloy steels	Free	EIF
720430	– Waste and scrap of tinned iron or steel		
72043000	Waste and scrap of tinned iron or steel	Free	EIF
72044	– Other waste and scrap:		
720441	– – Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles		
72044100	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	EIF
720449	– – Other		
72044920	Plate cutting	Free	EIF
72044990	Other waste and scrap, of iron or steel	Free	EIF
720450	– Remelting scrap ingots		
72045000	Remelting scrap ingots	Free	EIF
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel:		
720510	– Granules		
72051010	Granules of pig iron	Free	EIF
72051020	Granules of spiegeleisen, iron or steel	Free	EIF
72052	– Powders:		
720521	– – Of alloy steel		
72052100	Powders of alloy steel	Free	EIF
720529	– – Other		
72052900	Other powders of pig iron, spiegeleisen, iron or steel	Free	EIF
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03):		
720610	– Ingots		

HS 2012	Description	Base Rate	Staging Category
72061000	Iron and non-alloy steel in ingots	Free	EIF
720690	– Other		
72069000	Iron and non-alloy steel in other primary forms	Free	EIF
7207	Semi-finished products of iron or non-alloy steel:		
72071	– Containing by weight less than 0.25 % of carbon:		
720711	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
72071100	Semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	EIF
720712	– – Other, of rectangular (other than square) cross-section		
72071200	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of rectangular (other than square) cross-section	Free	EIF
720719	– – Other		
72071900	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon	Free	EIF
720720	– Containing by weight 0.25 % or more of carbon		
72072000	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more of carbon	Free	EIF
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		
72081010	Flat-rolled products of iron or non-alloy steel, of a thickness of 3mm or more, containing by weight 0.6% or more of carbon, with patterns in relief, hot-rolled, in coils	Free	EIF
72081090	Other flat-rolled products of iron or non-alloy steel, with patterns in relief, hot-rolled, in coils	Free	EIF
72082	– Other, in coils, not further worked than hot-rolled, pickled:		
720825	– – Of a thickness of 4.75 mm or more		
72082510	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight 0.6% of carbon	Free	EIF
72082520	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72082530	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	EIF
720826	– – Of a thickness of 3 mm or more but less than 4.75 mm		
72082610	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled , in coils, containing by weight 0.6% or more of carbon	Free	EIF
72082620	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled , in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72082630	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled , in coils, containing by weight less than 0.25% of carbon	Free	EIF
720827	– – Of a thickness of less than 3 mm		

HS 2012	Description	Base Rate	Staging Category
72082710	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	Free	EIF
72082720	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72082730	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	EIF
72083	– Other, in coils, not further worked than hot-rolled:		
720836	– – Of a thickness exceeding 10 mm		
72083610	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.6% or more of carbon	Free	EIF
72083620	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72083630	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight less than 0.25% of carbon	Free	EIF
720837	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72083710	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled in coils, containing by weight 0.6% or more of carbon	Free	EIF
72083720	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72083730	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled in coils, containing by weight less than 0.25% of carbon	Free	EIF
720838	– – Of a thickness of 3 mm or more but less than 4.75 mm		
72083810	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	Free	EIF
72083820	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72083830	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	EIF
720839	– – Of a thickness of less than 3 mm		
72083910	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	Free	EIF
72083920	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72083930	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	EIF

HS 2012	Description	Base Rate	Staging Category
720840	– Not in coils, not further worked than hot-rolled, with patterns in relief:		
72084010	Flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 50 mm or more, with patterns in relief	Free	EIF
72084021	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief, of a thickness of 3 mm or more but less than 50 mm, containing by weight 0.6% or more of carbon	Free	EIF
72084029	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief	Free	EIF
72085	– Other, not in coils, not further worked than hot-rolled:		
720851	– – Of a thickness exceeding 10 mm:		
72085110	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 50 mm or more	Free	EIF
72085120	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.6% or more of carbon	Free	EIF
72085130	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72085140	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight less than 0.25% of carbon	Free	EIF
720852	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm:		
72085210	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight 0.6% or more of carbon	Free	EIF
72085220	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72085230	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight less than 0.25% of carbon	Free	EIF
720853	– – Of a thickness of 3 mm or more but less than 4.75 mm:		
72085310	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.6% or more of carbon	Free	EIF
72085320	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72085330	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight less than 0.25% of carbon	Free	EIF
720854	– – Of a thickness of less than 3 mm		
72085410	Other flat-rolled products of iron or non-alloy steel, not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight 0.6% or more of carbon	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72085420	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72085430	Other flat-rolled products of iron or non-alloy steel, not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight less than 0.25% of carbon	Free	EIF
720890	– Other:		
72089010	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 50 mm or more	Free	EIF
72089021	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 3 mm or more but less than 50mm, containing by weight 0.6% or more of carbon	Free	EIF
72089022	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of less than 3 mm, containing by weight 0.6% or more of carbon	Free	EIF
72089030	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72089040	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight less than 0.25% of carbon	Free	EIF
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:		
72091	– In coils, not further worked than cold-rolled (cold-reduced):		
720915	– – Of a thickness of 3 mm or more		
72091510	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	Free	EIF
72091520	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72091530	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	Free	EIF
720916	– – Of a thickness exceeding 1 mm but less than 3 mm		
72091610	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	Free	EIF
72091620	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72091630	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	Free	EIF
720917	– – Of a thickness of 0.5 mm or more but not exceeding 1 mm		

HS 2012	Description	Base Rate	Staging Category
72091710	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	Free	EIF
72091720	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72091730	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	Free	EIF
720918	-- Of a thickness of less than 0.5 mm		
72091810	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	Free	EIF
72091820	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72091830	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	Free	EIF
72092	-- Not in coils, not further worked than cold-rolled (cold-reduced):		
720925	-- Of a thickness of 3 mm or more		
72092510	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	Free	EIF
72092520	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72092530	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	Free	EIF
720926	-- Of a thickness exceeding 1 mm but less than 3 mm		
72092610	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	Free	EIF
72092620	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72092630	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	Free	EIF
720927	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72092710	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	Free	EIF
72092720	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72092730	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	Free	EIF
720928	– – Of a thickness of less than 0.5 mm		
72092810	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	Free	EIF
72092820	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72092830	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	Free	EIF
720990	– Other		
72099010	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.6% or more of carbon	Free	EIF
72099021	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72099029	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72099031	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight less than 0.25% of carbon	Free	EIF
72099039	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight less than 0.25% of carbon	Free	EIF
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:		
72101	– Plated or coated with tin:		
721011	– – Of a thickness of 0.5 mm or more		
72101100	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of 0.5 mm or more	Free	EIF
721012	– – Of a thickness of less than 0.5 mm		
72101200	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of less than 0.5 mm	Free	EIF
721020	– Plated or coated with lead, including terne-plate		
72102000	Flat-rolled products of iron or non-alloy steel, plated or coated with lead, including terne-plate	Free	EIF
721030	– Electrolytically plated or coated with zinc:		
72103000	Steel electrolytically plated or coated with zinc	Free	EIF
72104	– Otherwise plated or coated with zinc:		
721041	– – Corrugated		
72104100	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, corrugated	Free	EIF
721049	– – Other:		
72104900	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc (not corrugated)	Free	EIF
721050	– Plated or coated with chromium oxides or with chromium and chromium oxides		
72105000	Flat-rolled products of iron or non-alloy steel, plated or coated with chromium oxides or with chromium and chromium oxides	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72106	– Plated or coated with aluminium:		
721061	– – Plated or coated with aluminium-zinc alloys:		
72106100	Flat-rolled products of iron or non-alloy steel, plated or coated with aluminium-zinc alloys	Free	EIF
721069	– – Other:		
72106900	Other flat-rolled products of iron or non-alloy steel, plated or coated with aluminium	Free	EIF
721070	– Painted, varnished or coated with plastics:		
72107010	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	Free	EIF
72107020	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	EIF
72107030	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
72107090	Other flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics	Free	EIF
721090	– Other:		
72109010	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	Free	EIF
72109020	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg and more but less than 6.5 W/kg	Free	EIF
72109030	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
72109090	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Free	EIF
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:		
72111	– 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		
72111310	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness of 50 mm or more, not in coils and without patterns in relief, not clad, plated or coated	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72111320	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
72111330	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72111340	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight less than 0.25% of carbon	Free	EIF
721114	-- Other, of a thickness of 4.75 mm or more:		
72111410	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 50 mm or more, not clad, plated or coated	Free	EIF
72111420	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
72111430	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72111440	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing weight less than 0.25% of carbon	Free	EIF
721119	-- Other:		
72111910	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
72111920	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72111930	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	Free	EIF
72111940	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
72111950	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72111960	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	Free	EIF
72112	-- Not further worked than cold-rolled (cold-reduced):		

HS 2012	Description	Base Rate	Staging Category
721123	-- Containing by weight less than 0.25 % of carbon:		
72112310	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm, containing by weight less than 0.25% of carbon, not clad, plated or coated	Free	EIF
72112320	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 3 mm or more , containing by weight less than 0.25% of carbon, not clad, plated or coated	Free	EIF
721129	-- Other:		
72112911	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled(cold-reduced) , not clad, plated or coated, of a thickness of less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72112912	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled(cold-reduced), not clad, plated or coated, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72112920	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
721190	-- Other:		
72119010	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of less than 0.5 mm	Free	EIF
72119020	Other flat-rolled products of iron or non-alloy steel, futher worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 0.5 mm or more but less than 3 mm	Free	EIF
72119030	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 3 mm or more but less than 50 mm	Free	EIF
72119040	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 50 mm or more	Free	EIF
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:		
72121000	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin	Free	EIF
721220	-- Electrolytically plated or coated with zinc:		
72122000	Flat-rolled products of iron or non-alloy steel, of electrolytically plated or coated with zinc	Free	EIF
721230	-- Otherwise plated or coated with zinc:		
72123000	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc	Free	EIF
721240	-- Painted, varnished or coated with plastics:		
72124010	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	Free	EIF
72124020	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72124030	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
72124090	Other flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics	Free	EIF
721250	– Otherwise plated or coated:		
72125010	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	Free	EIF
72125020	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5Wb/m ² , the iron loss 5 W/kg and more but less than 6.5 W/kg	Free	EIF
72125030	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
72125090	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated	Free	EIF
721260	– Clad:		
72126000	Flat-rolled products of iron or non-alloy steel, of clad	Free	EIF
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:		
72131000	Bars and rods, hot-rolled, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	EIF
721320	– Of free-cutting steel:		
72132000	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel	Free	EIF
72139	– Other:		
721391	– – Of circular cross-section measuring less than 14 mm in diameter:		
72139110	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of circular cross-section measuring less than 14 mm in diameter	Free	EIF
72139120	Bars and rods, hot-rolled, of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72139130	Bars and rods, hot-rolled, of high carbon steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.6% or more of carbon	Free	EIF
721399	– – Other:		
72139910	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon	Free	EIF
72139920	Other bars and rods, hot-rolled, of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72139930	Other bars and rods, hot-rolled, of iron or non-alloy steel, containing by weight 0.6% or more of carbon	Free	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
721410	– Forged		
72141010	Other bars and rods of iron or non-alloy steel, forged, containing by weight less than 0.25% of carbon	Free	EIF
72141020	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72141030	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.6% or more of carbon	Free	EIF
721420	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
72142000	Other bars and rods, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	EIF
721430	– Of free-cutting steel:		
72143000	Other bars and rods of free cutting steel	Free	EIF
72149	– Other:		
721491	– – Of rectangular (other than square) cross-section		
72149110	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight less than 0.25% of carbon	Free	EIF
72149120	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72149130	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.6% or more of carbon	Free	EIF
721499	– – Other:		
72149910	Other bars and rods of iron or non-alloy steel, containing by weight less than 0.25% of carbon	Free	EIF
72149920	Other bars and rods of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72149930	Other bars and rods of iron or non-alloy steel, containing by weight 0.6% or more of carbon	Free	EIF
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	Bars and rods of free-cutting steel, not further worked than cold-formed or cold-finished	Free	EIF
721550	– Other, not further worked than cold-formed or cold-finished:		
72155010	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	Free	EIF
72155020	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72155030	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	Free	EIF
721590	– Other		
72159000	Other bars and rods of iron or non-alloy steel	Free	EIF
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 of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72162	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
721621	– – L sections:		
72162100	L sections of iron or non-alloy steel	Free	EIF
721622	– – T sections		
72162200	T sections of iron or non-alloy steel	Free	EIF
72163	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
721631	– – U sections:		
72163100	U sections of iron or non-alloy steel	Free	EIF
721632	– – I sections		
72163200	I sections of iron or non-alloy steel	Free	EIF
721633	– – H sections		
72163300	H sections of iron or non-alloy steel	Free	EIF
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 of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	Free	EIF
721650	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		
72165000	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF
72166	– Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
721661	– – Obtained from flat-rolled products		
72166100	Angles, shapes and sections obtained from flat-rolled products of iron or non-alloy steel, not further worked than cold-formed or cold-finished	Free	EIF
721669	– – Other		
72166900	Other angles, shapes and sections of iron or non-alloy steel, not further worked than cold-formed or cold-finished	Free	EIF
72169	– Other:		
721691	– – Cold-formed or cold-finished from flat-rolled products		
72169100	Angles, shapes and sections obtained from flat-rolled products of iron or non-alloy steel, cold-formed or cold-finished	Free	EIF
721699	– – Other		
72169910	Sheet pillings, of iron or non-alloy steel, not further worked	Free	EIF
72169990	Other angles, shapes and sections of iron or non-alloy steel, not further worked	Free	EIF
7217	Wire of iron or non-alloy steel:		
721710	– Not plated or coated, whether or not polished		
72171010	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight less than 0.25% of carbon	Free	EIF
72171020	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72171030	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.6% or more of carbon	Free	EIF
721720	– Plated or coated with zinc:		
72172010	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight less than 0.25% of carbon	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72172020	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72172030	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.6% or more of carbon	Free	EIF
721730	– Plated or coated with other base metals		
72173010	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight less than 0.25% of carbon	Free	EIF
72173020	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72173030	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.6% or more of carbon	Free	EIF
721790	– Other		
72179010	Tin coated wire of iron or non-alloy steel, covered with copper	Free	EIF
72179020	Other wire, of iron or non-alloy steel, plated or coated, containing by weight less than 0.25% of carbon	Free	EIF
72179030	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	EIF
72179040	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.6% or more of carbon	Free	EIF
72179090	Other articles of heading 72.17	Free	EIF
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:		
721810	– Ingots and other primary forms		
72181000	Stainless steel in ingots or other primary forms	Free	EIF
72189	– Other:		
721891	– – Of rectangular (other than square) cross-section		
72189100	Semi-finished products of stainless steel, of rectangular (including square) cross-section	Free	EIF
721899	– – Other		
72189900	Other semi-finished products of stainless steel	Free	EIF
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more:		
72191	– Not further worked than hot-rolled, in coils:		
721911	– – Of a thickness exceeding 10 mm		
72191110	Flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 400 series	Free	EIF
72191190	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm	Free	EIF
721912	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72191210	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 400 series	Free	EIF
72191290	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
721913	– – Of a thickness of 3 mm or more but less than 4.75 mm		
72191310	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 400 series	Free	EIF
72191390	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
721914	– – Of a thickness of less than 3 mm		

HS 2012	Description	Base Rate	Staging Category
72191410	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of less than 3 mm, under the specification of SUS 400 series	Free	EIF
72191490	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of less than 3 mm	Free	EIF
72192	– Not further worked than hot-rolled, not in coils:		
721921	– – Of a thickness exceeding 10 mm		
72192110	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 400 series	Free	EIF
72192190	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm	Free	EIF
721922	– – Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72192210	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 400 series	Free	EIF
72192290	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF
721923	– – Of a thickness of 3 mm or more but less than 4.75 mm		
72192310	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 400 series	Free	EIF
72192390	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
721924	– – Of a thickness of less than 3 mm		
72192410	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 400 series	Free	EIF
72192490	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm	Free	EIF
72193	– Not further worked than cold-rolled (cold-reduced):		
721931	– – Of a thickness of 4.75 mm or more		
72193110	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of SUS 400 series	Free	EIF
72193190	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more	Free	EIF
721932	– – Of a thickness of 3 mm or more but less than 4.75 mm		
72193210	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of sus 400 series	Free	EIF
72193290	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF
721933	– – Of a thickness exceeding 1 mm but less than 3 mm		
72193310	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 400 series	Free	EIF
72193390	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm	Free	EIF
721934	– – Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72193410	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 400 series	Free	EIF

HS 2012	Description	Base Rate	Staging Category
72193490	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	EIF
721935	-- Of a thickness of less than 0.5 mm		
72193510	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 400 series	Free	EIF
72193590	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm	Free	EIF
721990	-- Other		
72199000	Other flat-rolled products of stainless steel, of a width of 600 mm or more	Free	EIF
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm:		
72201	-- Not further worked than hot-rolled:		
722011	-- -- Of a thickness of 4.75 mm or more		
72201110	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than hot-rolled, of a thickness of 4.75 mm or more, under the specification of SUS 400 series	Free	EIF
72201190	Other flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of 4.75 mm or more	Free	EIF
722012	-- -- Of a thickness of less than 4.75 mm		
72201210	Flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 400 series	Free	EIF
72201290	Other flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of less than 4.75 mm	Free	EIF
722020	-- Not further worked than cold-rolled (cold-reduced)		
72202010	Flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm, under the specification of SUS 400 series	Free	EIF
72202090	Other flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	EIF
722090	-- Other:		
72209010	Flat-rolled products of stainless steel, of a width of less than 600 mm, under the specification of SUS 400 series	Free	EIF
72209090	Other flat-rolled products of stainless steel, of a width of less than 600 mm	Free	EIF
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		
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Free	EIF
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:		
72221	-- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
722211	-- -- Of circular cross-section		
72221100	Bars and rods of stainless steel, of circular cross-section, not further worked than hot-rolled, hot drawn or extruded	Free	EIF
722219	-- -- Other		
72221900	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF

HS 2012	Description	Base Rate	Staging Category
722220	– Bars and rods, not further worked than cold-formed or cold-finished		
72222000	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished	Free	EIF
722230	– Other bars and rods		
72223000	Other bars and rods of stainless steel	Free	EIF
722240	– Angles, shapes and sections		
72224000	Angles, shapes and sections of stainless steel	Free	EIF
7223	Wire of stainless steel		
722300	Wire of stainless steel		
72230000	Wire of stainless steel	Free	EIF
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:		
722410	– Ingots and other primary forms		
72241000	Other alloy steel in ingots and other primary forms	Free	EIF
722490	– Other		
72249000	Semi-finished products of other alloy steel	Free	EIF
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more:		
72251	– Of silicon-electrical steel:		
722511	– – Grain-oriented:		
72251100	Flat-rolled products of grain-oriented silicon-electrical steel, of a width of 600 mm or more	Free	EIF
722519	– – Other:		
72251910	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	Free	EIF
72251920	Flat-rolled products of silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	EIF
72251930	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
722530	– Other, not further worked than hot-rolled, in coils:		
72253000	Flat-rolled products of other alloy steel, not further worked than hot-rolled, in coils, of a width of 600 mm or more	Free	EIF
722540	– Other, not further worked than hot rolled, not in coils:		
72254000	Flat-rolled products of other alloy steel, not further worked than hot-rolled, not in coils, of a width of 600 mm or more	Free	EIF
722550	– Other, not further worked than cold-rolled (cold-reduced):		
72255000	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of 600 mm or more	Free	EIF
72259	– Other:		
722591	– – Electrolytically plated or coated with zinc:		
72259100	Flat-rolled products of other alloy steel, electrolytically plated or coated with zinc, of a width of 600 mm or more	Free	EIF
722592	– – Otherwise plated or coated with zinc:		
72259200	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of 600 mm or more	Free	EIF
722599	– – Other:		
72259910	Flat-rolled products of other alloy steel, plated, coated or clad, of a width of 600 mm or more	Free	EIF
72259990	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Free	EIF

HS 2012	Description	Base Rate	Staging Category
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm:		
72261	– Of silicon-electrical steel:		
722611	– – Grain-oriented:		
72261100	Flat-rolled products of grain-oriented silicon-electrical steel, of a width of less than 600 mm	Free	EIF
722619	– – Other:		
72261910	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 w/kg or more	Free	EIF
72261920	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	EIF
72261930	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	Free	EIF
722620	– Of high speed steel:		
72262000	Flat-rolled products of high speed steel, of a width of less than 600 mm	Free	EIF
72269	– Other:		
722691	– – Not further worked than hot-rolled		
72269100	Flat-rolled products of other alloy steel, not further worked than hot rolled, of a width of less than 600 mm	Free	EIF
722692	– – Not further worked than cold-rolled (cold-reduced)		
72269210	Flat-rolled products of ferro-nickel alloy steel, containing by weight not less than 40% of nickel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	EIF
72269290	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	EIF
722699	– – Other:		
72269910	Flat-rolled products of other alloy steel, electrolytically plated or coated with zinc, of a width of less than 600 mm	Free	EIF
72269920	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of less than 600 mm	Free	EIF
72269990	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Free	EIF
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:		
722710	– Of high speed steel		
72271000	Bars and rods, hot-rolled, in irregularly wound coils, of high speed steel	Free	EIF
722720	– Of silico-manganese steel		
72272010	Bars and rods, for welding electrodes, hot-rolled, in irregularly wound coils, of silico-manganese steel	Free	EIF
72272090	Other bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel	Free	EIF
722790	– Other		
72279000	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Free	EIF
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:		
722810	– Bars and rods, of high speed steel		
72281000	Other bars and rods, of high speed steel	Free	EIF

HS 2012	Description	Base Rate	Staging Category
722820	– Bars and rods, of silico-manganese steel		
72282010	Other bars and rods,for welding electrodes, silico-manganese steel	Free	EIF
72282090	Other bars and rods,of silico-manganese steel	Free	EIF
722830	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
72283000	Other bars and rods, of alloy steel, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF
722840	– Other bars and rods, not further worked than forged		
72284000	Other bars and rods, of alloy steel, not further worked than forged	Free	EIF
722850	– Other bars and rods, not further worked than cold-formed or cold-finished		
72285000	Other bars and rods, of alloy steel, not further worked than cold-formed or cold-finished	Free	EIF
722860	– Other bars and rods		
72286000	Other bars and rods, of alloy steel	Free	EIF
722870	– Angles, shapes and sections		
72287000	Other angles, shapes and sections, of alloy steel	Free	EIF
722880	– Hollow drill bars and rods		
72288010	Hollow drill bars and rods, of alloy steel	Free	EIF
72288020	Hollow drill bars and rods, of non-alloy steel	Free	EIF
7229	Wire of other alloy steel:		
722920	– Of silico-manganese steel		
72292000	Wire of silico-manganese steel	Free	EIF
722990	– Other		
72299010	Wire of ferro-nickel alloy steel	Free	EIF
72299020	Wire of ferro-nickel-cobalt alloy steel	Free	EIF
72299030	Wire of high speed steel	Free	EIF
72299090	Wire of other alloy steel	Free	EIF
73	Chapter 73 articles of iron or steel		
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		
73011000	Sheet piling, of iron or steel, wether or not drilled, punched or made from assembled elements	Free	EIF
730120	– Angles, shapes and sections		
73012000	Welded angles, shapes and sections, of iron or steel	Free	EIF
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	Light rails, of iron or steel, less than 39 kg per meter	Free	EIF
73021020	Heavy rails, of iron or steel, 39 kg or more per meter	Free	EIF
730230	– Switch blades, crossing frogs, point rods and other crossing pieces		
73023000	Switch blades, crossing frogs, point rods and other crossing peices, of iron or steel	7.00%	EIF
730240	– Fish-plates and sole plates		
73024000	Fish-plates and soleplates, of iron or steel	Free	EIF
730290	– Other		
73029010	Worn railway lines which are usable as pitprops or may be converted into other articles by rerolling	Free	EIF
73029090	Other railway and tramway track construction material of iron or steel	Free	EIF

HS 2012	Description	Base Rate	Staging Category
7303	Tubes, pipes and hollow profiles, of cast iron		
730300	Tubes, pipes and hollow profiles, of cast iron		
73030000	Tubes, pipes and hollow profiles, of cast iron	Free	EIF
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:		
73041	– Line pipe of a kind used for oil or gas pipelines:		
730411	– – Of stainless steel		
73041100	Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel	Free	EIF
730419	– – Other		
73041900	Other line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel	Free	EIF
73042	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
730422	– – Drill pipe of stainless steel		
73042200	Drill pipe, seamless, of a kind used in drilling for oil or gas, of stainless steel	Free	EIF
730423	– – Other drill pipe		
73042300	Other drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel	Free	EIF
730424	– – Other, of stainless steel		
73042400	Other casing, tubing seamless, of a kind used in drilling for oil or gas, of stainless steel	Free	EIF
730429	– – Other		
73042900	Other casing, tubing seamless, of a kind used in drilling for oil or gas, of iron (other than cast iron) or steel	Free	EIF
73043	– Other, of circular cross-section, of iron or non-alloy steel		
730431	– – Cold-drawn or cold-rolled (cold-reduced):		
73043100	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled (cold-reduced) cold-rolled (cold-reduced)	Free	EIF
730439	– – Other:		
73043910	Blanks for seamless tubes and pipes, iron or non-alloy steel	Free	EIF
73043990	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel	Free	EIF
73044	– Other, of circular cross-section, of stainless steel:		
730441	– – Cold-drawn or cold-rolled (cold-reduced):		
73044100	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled (cold-reduced)	Free	EIF
730449	– – Other:		
73044900	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel	Free	EIF
73045	– Other, of circular cross-section, of other alloy steel:		
730451	– – Cold-drawn or cold-rolled (cold-reduced):		
73045110	Tubes and pipes of alloy molybdenum chromium steel, seamless, cold-drawn or cold-rolled (cold-reduced)	Free	EIF
73045190	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, cold-drawn or cold-rolled (cold-reduced)	Free	EIF
730459	– – Other:		
73045910	Tubes and pipes of alloy molybdenum chromium steel, seamless, non cold-drawn or cold-rolled (cold-reduced)	Free	EIF
73045990	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, non cold-drawn or cold-rolled (cold-reduced)	Free	EIF
730490	– Other:		
73049000	Other tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
73051	– Line pipe of a kind used for oil or gas pipelines:		
730511	– – Longitudinally submerged arc welded		
73051100	Tubes and pipes, longitudinally submerged arc welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
730512	– – Other, longitudinally welded		
73051200	Other tubes pipes, longitudinally welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
730519	– – Other		
73051900	Other line pipe of a kind used for oil or gas pipelines, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
730520	– Casing of a kind used in drilling for oil or gas		
73052000	Casing of a kind used in drilling for oil or gas, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
73053	– Other, welded:		
730531	– – Longitudinally welded:		
73053100	Other tubes and pipes, longitudinally welded, of iron or steel	Free	EIF
730539	– – Other:		
73053900	Other tubes and pipes, welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
730590	– Other:		
73059000	Other tubes and pipes, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	EIF
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:		
73061	– Line pipe of a kind used for oil or gas pipelines:		
730611	– – Welded, of stainless steel		
73061100	Line pipe of a kind used for oil or gas pipelines, welded, of stainless steel	Free	EIF
730619	– – Other		
73061900	Other line pipe of a kind used for oil or gas pipelines, of iron or steel	Free	EIF
73062	– Casing and tubing of a kind used in drilling for oil or gas:		
730621	– – Welded, of stainless steel		
73062100	Casing and tubing of a kind used in drilling for oil or gas, welded, of stainless steel	Free	EIF
730629	– – Other		
73062900	Other casing and tubing of a kind used in drilling for oil or gas, of iron or steel	Free	EIF
730630	– Other, welded, of circular cross-section, of iron or non-alloy steel:		
73063000	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel	Free	EIF
730640	– Other, welded, of circular cross-section, of stainless steel:		
73064000	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel	Free	EIF
730650	– Other, welded, of circular cross-section, of other alloy steel:		

HS 2012	Description	Base Rate	Staging Category
73065000	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel	Free	EIF
73066	– Other, welded, of non-circular cross-section:		
730661	– – Of square or rectangular cross-section		
73066100	Welded, of square or rectangular cross-section	Free	EIF
730669	– – Of other non-circular cross-section		
73066900	Welded, of other non-circular cross-section, of iron or steel	Free	EIF
730690	– Other		
73069010	Tubes and pipes of alloy molybdenum chromium steel	Free	EIF
73069090	Other tubes, pipes and hollow profiles, of iron or steel	Free	EIF
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:		
73071	– Cast fittings:		
730711	– – Of non-malleable cast iron		
73071100	Tube or pipe cast fittings, of non-malleable cast iron	7.50%	EIF
730719	– – Other		
73071900	Other tube or pipe cast fitting	5.00%	EIF
73072	– Other, of stainless steel:		
730721	– – Flanges:		
73072100	Flanges, of stainless steel	10.00%	EIF
730722	– – Threaded elbows, bends and sleeves		
73072210	Threaded sleeves (couplings only), of stainless steel	Free	EIF
73072220	Threaded elbows, bends and other sleeves, of stainless steel	10.00%	EIF
730723	– – Butt welding fittings:		
73072300	Butt welding fittings, of stainless steel	10.00%	EIF
730729	– – Other:		
73072900	Other tube or pipe fittings, of stainless steel	7.50%	EIF
73079	– Other:		
730791	– – Flanges:		
73079100	Flanges, of other iron or steel	10.00%	EIF
730792	– – Threaded elbows, bends and sleeves		
73079210	Other threaded sleeves (couplings only), of iron or steel	Free	EIF
73079220	Other threaded elbows, bends and sleeves, of iron or steel	7.50%	EIF
730793	– – Butt welding fittings		
73079300	Butt welding fittings, of other iron or steel	10.00%	EIF
730799	– – Other:		
73079900	Other tube and pipe fittings, of iron or steel	7.50%	5
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 frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
730810	– Bridges and bridge-sections		
73081000	Bridges and bridge-sections, of iron or steel	Free	EIF
730820	– Towers and lattice masts		
73082000	Towers and lattice masts, of iron or steel	10.00%	EIF
730830	– Doors, windows and their frames and thresholds for doors		
73083000	Doors, windows and their frames and thresholds for doors, of iron or steel	6.00%	EIF
730840	– Equipment for scaffolding, shuttering, propping or pit-propping		
73084000	Equipment for scaffolding, shuttering, propping or pitpropping, of iron or steel	10.00%	EIF
730890	– Other:		

HS 2012	Description	Base Rate	Staging Category
73089010	Ship's masts, ship's rails and parts of hulls, of iron steel	Free	EIF
73089090	Other articles of heading 7308	Free	EIF
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		
73090000	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	10.00%	EIF
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		
73101000	Tank, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity of 50 l or more but not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10.00%	EIF
73102	– Of a capacity of less than 50 l:		
731021	– – Cans which are to be closed by soldering or crimping:		
73102100	Cans which are to be closed by soldering or crimping, of a capacity of less than 50 l	10.00%	EIF
731029	– – Other:		
73102910	Other tinned containers, of a capacity of less than 50 l	7.50%	EIF
73102990	Other containers, of a capacity of less than 50 l of iron or steel	10.00%	EIF
7311	Containers for compressed or liquefied gas, of iron or steel		
731100	Containers for compressed or liquefied gas, of iron or steel		
73110000	Containers for compressed or liquefied gas, of iron or steel	10.00%	EIF
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:		
731210	– Stranded wire, ropes and cables		
73121010	Belting, transmission, of plaited bands or stranded wire	Free	EIF
73121090	Stranded wire, ropes and cables, of iron or steel, not electrically insulated	Free	EIF
731290	– Other		
73129000	Plaited band shings and the like, of iron or steel, not electrically insulated	Free	EIF
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:		
73130000	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	Free	EIF
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:		

HS 2012	Description	Base Rate	Staging Category
73141	– Woven cloth:		
731412	– – Endless bands for machinery, of stainless steel		
73141200	Endless bands for machinery, of stainless steel	Free	EIF
731414	– – Other woven cloth, of stainless steel		
73141400	Other woven cloth, of stainless steel	Free	EIF
731419	– – Other		
73141910	Belting and bands for conveyance and transmission, endless	Free	EIF
73141920	Other belting and bands for conveyance and transmission	Free	EIF
73141990	Other woven products	Free	EIF
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 cm ² or more		
73142000	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 cm ² or more, of iron or steel wire	Free	EIF
73143	– Other grill, netting and fencing, welded at the intersection:		
731431	– – Plated or coated with zinc		
73143100	Grill, netting and fencing, of iron or steel wire, welded at the intersection plated or coated with zinc	Free	EIF
731439	– – Other		
73143900	Other grill, netting and fencing, of iron or steel wire, welded at the intersection	Free	EIF
73144	– Other grill, netting and fencing:		
731441	– – Plated or coated with zinc:		
73144100	Cloth, grill, netting and fencing, of iron or steel wire, plated or coated with zinc	Free	EIF
731442	– – Coated with plastics:		
73144200	Cloth, grill, netting and fencing, of iron or steel wire, coated with plastics	Free	EIF
731449	– – Other:		
73144900	Other cloth, grill, netting and fencing, of iron or steel wire	Free	EIF
731450	– Expanded metal		
73145000	Expanded metal, of iron or steel	Free	EIF
7315	Chain and parts thereof, of iron or steel:		
73151	– Articulated link chain and parts thereof:		
731511	– – Roller chain:		
73151100	Roller chains, of iron or steel	10.00%	EIF
731512	– – Other chain:		
73151200	Other articulated link chain, of iron or steel	10.00%	EIF
731519	– – Parts:		
73151900	Parts of articulated link chain, of iron or steel	10.00%	EIF
731520	– Skid chain		
73152000	Skid chain, of iron or steel	10.00%	EIF
73158	– Other chain:		
731581	– – Stud-link:		
73158100	Stud-link, of iron or steel	10.00%	EIF
731582	– – Other, welded link:		
73158200	Other welded link, of iron or steel	9.00%	EIF
731589	– – Other:		
73158900	Chain, of iron or steel	10.00%	EIF
731590	– Other parts:		
73159000	Other parts of chain, of iron or steel	10.00%	EIF
7316	Anchors, grapnels and parts thereof, of iron or steel		
731600	Anchors, grapnels and parts thereof, of iron or steel		
73160000	Anchors, grapnels and parts thereof, of iron or steel	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
73170010	Spikes for rail, of iron or steel	Free	EIF
73170020	Drawing pins	Free	EIF
73170030	Carding tacks for carding machine	Free	EIF
73170090	Other articles of heading 73.17	Free	EIF
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:		
73181	– Threaded articles:		
731811	– – Coach screws		
73181100	Coach screws, of iron or steel	5.00%	EIF
731812	– – Other wood screws		
73181200	Other wood screws, of iron or steel	5.00%	EIF
731813	– – Screw hooks and screw rings		
73181300	Screw hooks and screw rings, of iron or steel	5.00%	EIF
731814	– – Self-tapping screws		
73181400	Self-tapping screws, of iron or steel	5.00%	EIF
731815	– – Other screws and bolts, whether or not with their nuts or washers:		
73181510	Screws and bolts for rail, whether or not with their nuts or washers, of iron or steel	5.00%	EIF
73181590	Other screws and bolts, whether or not with their nuts or washers, of iron or steel	5.00%	EIF
731816	– – Nuts		
73181600	Nuts, of iron or steel	5.00%	EIF
731819	– – Other:		
73181900	Other threaded articles, of iron or steel	5.00%	EIF
73182	– Non-threaded articles:		
731821	– – Spring washers and other lock washers		
73182100	Spring washers and other lock washers, of iron or steel	5.00%	EIF
731822	– – Other washers		
73182200	Other washers, of iron or steel	5.00%	EIF
731823	– – Rivets		
73182300	Rivets, of iron or steel	5.00%	EIF
731824	– – Cotters and cotter-pins		
73182400	Cotters and cotter pins, of iron or steel	5.00%	EIF
731829	– – Other		
73182900	Other non-threaded articles, of iron or steel	5.00%	EIF
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:		
731940	– Safety pins and other pins		
73194000	Safety pins and other pins, of iron or steel	10.00%	EIF
731990	– Other		
73199010	Sewing, darning or embroidery needles, of iron or steel	8.30%	EIF
73199090	Other similar articles of heading 73.19	10.00%	EIF
7320	Springs and leaves for springs, of iron or steel:		
732010	– Leaf-springs and leaves therefor:		
73201011	Leaf-springs and leaves therefor, of iron or steel, for locomotive and diesel rail car use	7.50%	10

HS 2012	Description	Base Rate	Staging Category
73201019	Leaf-springs and leaves therefor, of iron or steel, for other car use	10.00%	10
73201020	Leaf-springs and leaves therefor, of iron or steel, for industrial or agricultural machinery use	10.00%	10
73201090	Other leaf-springs and leaves therefor, of iron or steel	10.00%	10
732020	– Helical springs:		
73202011	Helical springs, of iron or steel, for locomotive and diesel rail car use.	7.50%	EIF
73202019	Helical springs, of iron or steel, for other car use	10.00%	EIF
73202020	Stainless steel spring for bicycle valve inside core use	5.00%	EIF
73202030	Helical springs, of iron or steel, for bicycle valve inside core use	5.00%	EIF
73202090	Other helical springs, of iron or steel	10.00%	EIF
732090	– Other:		
73209000	Other springs and leaves for spring, of iron or steel	10.00%	EIF
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:		
73211	– Cooking appliances and plate warmers:		
732111	– – For gas fuel or for both gas and other fuels:		
73211100	Cooking appliances and plate warmers, of iron or steel, for gas fuel or for both gas and other fuels	6.80%	EIF
732112	– – For liquid fuel		
73211200	Cooking appliances and plate warmers, of iron or steel, for liquid fuel	6.80%	EIF
732119	– – Other, including appliances for solid fuel:		
73211910	Other cooking appliances and plate warmers, of iron or steel, for solid fuel	9.00%	EIF
73211990	Other cooking appliances and plate warmers, of iron or steel	6.80%	EIF
73218	– Other appliances:		
732181	– – For gas fuel or for both gas and other fuels		
73218100	Other domestic apparatus, of iron or steel, for gas fuel or for both gas and other fuels	6.80%	EIF
732182	– – For liquid fuel		
73218200	Other domestic apparatus, of iron or steel, for liquid fuel	6.80%	EIF
732189	– – Other, including appliances for solid fuel:		
73218910	Other domestic apparatus, of iron or steel, for solid fuel	7.50%	EIF
73218990	Other domestic apparatus, of iron or steel	6.80%	EIF
732190	– Parts:		
73219000	Parts for the goods of heading 73.21	6.80%	EIF
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:		
73221	– Radiators and parts thereof:		
732211	– – Of cast iron		
73221100	Radiators, central heating, and parts thereof, of cast iron	9.00%	EIF
732219	– – Other		
73221900	Other radiators and parts thereof, of iron or steel	5.00%	EIF
732290	– Other		
73229000	Other the goods of heading 73.22 and parts thereof	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
73231010	Iron or steel wool	10.00%	EIF
73231090	Pot scourers and scouring or polishing pads, gloves and the like	10.00%	EIF
73239	– Other:		
732391	– – Of cast iron, not enamelled		
73239100	Table, kitchen or other household articles and parts thereof, of cast iron, not enamelled	6.80%	EIF
732392	– – Of cast iron, enamelled		
73239200	Table, kitchen or other household articles and parts thereof, of cast iron, enamelled	6.80%	EIF
732393	– – Of stainless steel		
73239300	Table, kitchen or other household articles and parts thereof, of stainless steel	6.80%	EIF
732394	– – Of iron (other than cast iron) or steel, enamelled		
73239400	Table, kitchen or other household articles and parts thereof, of iron (other than cast iron) or steel, enamelled	6.80%	EIF
732399	– – Other		
73239900	Other table, kitchen or other household articles and parts thereof, of iron or steel	6.80%	EIF
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	6.80%	EIF
73242	– Baths:		
732421	– – Of cast iron, whether or not enamelled		
73242100	Baths, of cast iron, whether or not enamelled	7.50%	EIF
732429	– – Other		
73242900	Other baths, of iron or steel	7.50%	EIF
732490	– Other, including parts		
73249000	Other sanitary ware and parts thereof, of iron or steel	5.00%	EIF
7325	Other cast articles of iron or steel:		
732510	– Of non-malleable cast iron:		
73251000	Articles of non-malleable cast iron	10.00%	EIF
73259	– Other:		
732591	– – Grinding balls and similar articles for mills		
73259100	Grinding balls and similar articles for mills	7.50%	EIF
732599	– – Other:		
73259910	Iron or steel castings in the rough state	10.00%	EIF
73259990	Other cast articles of iron or steel	10.00%	EIF
7326	Other articles of iron or steel:		
73261	– Forged or stamped, but not further worked:		
732611	– – Grinding balls and similar articles for mills		
73261100	Grinding balls and similar articles for mills	7.50%	EIF
732619	– – Other:		
73261900	Other forged or stamped articles of iron or steel, but not further worked	10.00%	EIF
732620	– Articles of iron or steel wire:		
73262000	Other articles of iron or steel wire	10.00%	5
732690	– Other:		
73269010	Tobacconists' sundries and toilet equipments, of iron or steel	9.00%	EIF
73269020	Office equisites, of iron or steel	9.00%	EIF
73269030	Rudders, ships', of iron or steel	Free	EIF

HS 2012	Description	Base Rate	Staging Category
73269051	Crucibles, metallurgical, of iron or steel	6.20%	EIF
73269052	Bobbins and the like for textile machinery use, of iron or steel	Free	EIF
73269059	Manufactures solely for industrial use, of iron or steel	6.20%	EIF
73269060	Enemelled ironware	9.00%	EIF
73269070	Articles of iron or steel solely for laboratory or medical use	9.00%	EIF
73269080	Pieces cut from bars and rods with a length not exceeding the greatest cross-sectional dimension, of stainless steel, alloy steel or of non-alloy steel containing by weight 0.6% or more of carbon, not further worked	7.50%	EIF
73269090	Other articles of iron or steel	6.20%	EIF
74	Chapter 74 copper and articles thereof		
7401	Copper mattes; cement copper (precipitated copper):		
740100	Copper mattes; cement copper (precipitated copper):		
74010010	Copper mattes	Free	EIF
74010090	Cement copper (precipitated copper)	Free	EIF
7402	Unrefined copper; copper anodes for electrolytic refining		
740200	Unrefined copper; copper anodes for electrolytic refining		
74020000	Unrefined copper; copper anodes for electrolytic refining	Free	EIF
7403	Refined copper and copper alloys, unwrought:		
74031	– Refined copper:		
740311	– – Cathodes and sections of cathodes		
74031100	Refined copper, cathodes and sections of cathodes, unwrought	Free	EIF
740312	– – Wire-bars		
74031200	Refined copper wire-bars, unwrought	Free	EIF
740313	– – Billets		
74031300	Refined copper billets, unwrought	Free	EIF
740319	– – Other		
74031900	Other refined copper, unwrought	Free	EIF
74032	– Copper alloys:		
740321	– – Copper-zinc base alloys (brass)		
74032100	Copper-zinc base alloys (brass), unwrought	Free	EIF
740322	– – Copper-tin base alloys (bronze)		
74032200	Copper-tin base alloys (bronze), unwrought	Free	EIF
740329	– – Other copper alloys (other than master alloys of heading 74.05):		
74032910	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), unwrought	Free	EIF
74032990	Other copper alloys (other than master alloys of heading 74.05), unwrought	Free	EIF
7404	Copper waste and scrap		
740400	Copper waste and scrap		
74040010	Waste and scrap, of copper and brass	Free	EIF
74040090	Other copper waste and scrap	Free	EIF
7405	Master alloys of copper		
740500	Master alloys of copper		
74050000	Master alloys of copper	Free	EIF
7406	Copper powders and flakes:		
740610	– Powders of non-lamellar structure		
74061000	Copper powders of non-lamellar structure	Free	EIF
740620	– Powders of lamellar structure; flakes		
74062000	Copper powders of lamellar structure; flakes	Free	EIF
7407	Copper bars, rods and profiles:		
740710	– Of refined copper:		
74071010	Refined copper, bars and rods	1.50%	EIF
74071020	Refined copper profiles	3.50%	EIF
74072	– Of copper alloys:		

HS 2012	Description	Base Rate	Staging Category
740721	-- Of copper-zinc base alloys (brass):		
74072110	Bars and rods, of copper-zinc base alloys (brass)	3.50%	EIF
74072120	Profiles, of copper-zinc base alloys (brass)	3.50%	EIF
740729	-- Other:		
74072911	Bars and rods, of copper-tin base alloys (bronze)	3.50%	EIF
74072912	Profiles, of copper-tin base alloys (bronze)	3.50%	EIF
74072921	Bars and rods, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	EIF
74072922	Profiles, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	EIF
74072991	Bars and rods, other copper alloys	3.50%	EIF
74072992	Profiles, other copper alloys	3.50%	EIF
7408	Copper wire:		
74081	-- Of refined copper:		
740811	-- Of which the maximum cross-sectional dimension exceeds 6 mm		
74081100	Refined copper wire, of which the maximum cross-sectional dimension exceeding 6 mm	1.50%	EIF
740819	-- Other		
74081900	Refined copper wire, of which the maximum cross-sectional dimension not exceeding 6 mm	1.50%	EIF
74082	-- Of copper alloys:		
740821	-- Of copper-zinc base alloys (brass)		
74082100	Wire, of copper-zinc base alloys (brass)	3.50%	EIF
740822	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74082200	Wire, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	EIF
740829	-- Other		
74082910	Wire, of copper-tin base alloys (bronze)	3.50%	EIF
74082990	Wire, other copper alloys	3.50%	EIF
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:		
74091	-- Of refined copper:		
740911	-- In coils		
74091110	Refined copper plates and sheets, in coils, of a thickness exceeding 0.15 mm	3.50%	EIF
74091120	Refined copper strip, in coils, of a thickness exceeding 0.15 mm	3.50%	EIF
740919	-- Other		
74091910	Refined copper plates and sheets, of a thickness exceeding 0.15 mm	3.50%	EIF
74091920	Refined copper strip, of a thickness exceeding 0.15 mm	3.50%	EIF
74092	-- Of copper-zinc base alloys (brass):		
740921	-- In coils		
74092100	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, of a thickness exceeding 0.15 mm	3.50%	EIF
740929	-- Other		
74092900	Other plates, sheets and strip, of copper-zinc base alloys (brass), of a thickness exceeding 0.15 mm	3.50%	EIF
74093	-- Of copper-tin base alloys (bronze)		
740931	-- In coils		
74093100	Plates, sheets and strip, in coil, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.50%	EIF
740939	-- Other		
74093900	Other plates, sheets and strip, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.50%	EIF
740940	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		

HS 2012	Description	Base Rate	Staging Category
74094000	Plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), of a thickness exceeding 0.15 mm	3.50%	EIF
740990	– Of other copper alloys		
74099000	Plates, sheets and strip, of other copper alloys, of a thickness exceeding 0.15 mm	3.50%	EIF
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:		
74101	– Not backed:		
741011	– – Of refined copper		
74101110	Refined copper foil, not backed, in thickness less than 0.07 mm, whether or not coated with resin	4.00%	EIF
74101190	Other refined copper foil, not backed, of a thickness not exceeding 0.15 mm	5.00%	EIF
741012	– – Of copper alloys		
74101200	Foil, of copper alloys, not backed, of a thickness not exceeding 0.15 mm	5.00%	EIF
74102	– Backed:		
741021	– – Of refined copper		
74102110	Refined copper foil, backed, of a thickness less not exceeding than 0.07 mm	5.00%	EIF
74102190	Other refined copper foil, backed, of a thickness not exceeding 0.15 mm	5.00%	EIF
741022	– – Of copper alloys		
74102200	Foil of copper alloys, backed, of a thickness not exceeding 0.15 mm	5.00%	EIF
7411	Copper tubes and pipes:		
741110	– Of refined copper:		
74111000	Refined copper tubes and pipes	3.00%	EIF
74112	– Of copper alloys:		
741121	– – Of copper-zinc base alloys (brass)		
74112100	Tubes and pipes, of copper-zinc base alloys (brass)	3.50%	EIF
741122	– – Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74112200	Tubes and pipes, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	EIF
741129	– – Other		
74112900	Tubes and pipes, of other copper alloys	3.50%	EIF
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):		
741210	– Of refined copper		
74121000	Refined copper tube or pipe fittings	3.50%	EIF
741220	– Of copper alloys		
74122010	Tube or pipe fittings (for example, couplings, elbows, sleeves), of brass	3.50%	EIF
74122090	Tube or pipe fittings (for example, couplings, elbows, sleeves), of other copper alloys	3.50%	EIF
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:		
741300	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:		
74130010	Belting, transmission, of plaited bands and stranded wire, of copper	4.00%	EIF
74130090	Other stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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, of copper or of iron or steel with heads of copper	4.00%	EIF
74152	– Other articles, not threaded:		
741521	– – Washers (including spring washers)		
74152100	Washers (including spring washers), of copper	4.00%	EIF
741529	– – Other		
74152910	Cotter-pins, of copper	4.00%	EIF
74152990	Other copper articles, not threaded	4.00%	EIF
74153	– Other threaded articles:		
741533	– – Screws; bolts and nuts		
74153300	Screws; bolts and nuts, of copper	4.00%	EIF
741539	– – Other		
74153900	Other threaded articles, of copper	4.00%	EIF
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:		
741810	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
74181000	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	5.00%	EIF
741820	– Sanitary ware and parts thereof		
74182000	Sanitary ware and parts thereof, of copper	5.00%	EIF
7419	Other articles of copper:		
741910	– Chain and parts thereof		
74191000	Chain and parts thereof, of copper	5.00%	EIF
74199	– Other:		
741991	– – Cast, moulded, stamped or forged, but not further worked		
74199100	Other articles of copper, cast, moulded, stamped or forged, but not further worked	5.00%	EIF
741999	– – Other:		
74199911	Containers for compressed or liquefied gas, of copper	5.00%	EIF
74199919	Other reservoirs, tanks, vats and similar containers, of copper	5.00%	EIF
74199920	Tobacconists' sundries, toilet equipments and office requisites, of copper	5.00%	EIF
74199930	Electroplating anodes of copper	Free	EIF
74199940	Cloth, of copper wire	4.00%	EIF
74199950	Grill and netting, of copper wire	4.00%	EIF
74199960	Expanded metal, of copper	4.00%	EIF
74199970	Copper springs	4.00%	EIF
74199990	Other articles of copper	5.00%	EIF
75	Chapter 75 nickel and articles thereof		
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:		
750110	– Nickel mattes		
75011000	Nickel mattes	Free	EIF

HS 2012	Description	Base Rate	Staging Category
750120	– Nickel oxide sinters and other intermediate products of nickel metallurgy		
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	EIF
7502	Unwrought nickel:		
750210	– Nickel, not alloyed		
75021000	Nickel, unwrought	Free	EIF
750220	– Nickel alloys		
75022000	Nickel alloys, unwrought	Free	EIF
7503	Nickel waste and scrap		
750300	Nickel waste and scrap		
75030000	Nickel waste and scrap	Free	EIF
7504	Nickel powders and flakes		
750400	Nickel powders and flakes		
75040000	Nickel powders and flakes	Free	EIF
7505	Nickel bars, rods, profiles and wire:		
75051	– Bars, rods and profiles:		
750511	– – Of nickel, not alloyed		
75051110	Nickel bars and rods	Free	EIF
75051120	Nickel profiles	Free	EIF
750512	– – Of nickel alloys		
75051210	Bars and rods, nickel alloys	Free	EIF
75051220	Profiles, nickel alloys	Free	EIF
75052	– Wire:		
750521	– – Of nickel, not alloyed		
75052100	Wire, nickel, not alloyed	Free	EIF
750522	– – Of nickel alloys		
75052200	Wire, nickel alloys	Free	EIF
7506	Nickel plates, sheets, strip and foil:		
750610	– Of nickel, not alloyed		
75061010	Sheets and plates, nickel	Free	EIF
75061020	Strip, nickel	Free	EIF
75061030	Foil, nickel	Free	EIF
750620	– Of nickel alloys		
75062010	Sheets and plates, nickel alloys	Free	EIF
75062020	Strip, nickel alloys	Free	EIF
75062030	Foil, nickel alloys	Free	EIF
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
75071	– Tubes and pipes:		
750711	– – Of nickel, not alloyed		
75071100	Nickel tubes and pipes, not alloyed	Free	EIF
750712	– – Of nickel alloys		
75071200	Tubes and pipes, of nickel alloys	Free	EIF
750720	– Tube or pipe fittings		
75072000	Tube or pipe fittings, nickel	Free	EIF
7508	Other articles of nickel		
750810	– Cloth, grill and netting, of nickel wire		
75081000	Cloth, grill and netting, of nickel wire	1.50%	EIF
750890	– Other		
75089010	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free	EIF
75089090	Other articles of nickel	1.50%	EIF
76	Chapter 76 aluminium and articles thereof		
7601	Unwrought aluminium:		
760110	– Aluminium, not alloyed:		
76011000	Aluminium, not alloyed, unwrought	Free	EIF
760120	– Aluminium alloys:		

HS 2012	Description	Base Rate	Staging Category
76012010	Aluminium alloys, extruded circular ingots of a diameter of 4 in. or more, unwrought. other aluminium alloys, unwrought	Free	EIF
76012020	Aluminium alloys ingots	Free	EIF
76012090	Other aluminium alloys, unwrought	1.00%	EIF
7602	Aluminium waste and scrap		
760200	Aluminium waste and scrap		
76020000	Aluminium waste or scrap	Free	EIF
7603	Aluminium powders and flakes:		
760310	– Powders of non-lamellar structure		
76031000	Aluminium powders of non-lamellar structure	Free	EIF
760320	– Powders of lamellar structure; flakes		
76032000	Aluminium powders of lamellar structure; flakes	Free	EIF
7604	Aluminium bars, rods and profiles:		
760410	– Of aluminium, not alloyed		
76041010	Aluminium bars and rods	5.00%	EIF
76041020	Aluminium profiles	5.00%	EIF
760421	– – Hollow profiles		
76042100	Hollow profiles, of aluminium alloys	5.00%	EIF
760429	– – Other:		
76042910	Bars and rods, of aluminium alloys	5.00%	EIF
76042920	Profiles, of aluminium alloys	5.00%	EIF
7605	Aluminium wire:		
760511	– – Of which the maximum cross-sectional dimension exceeds 7 mm		
76051110	Aluminium wire for drawing	Free	EIF
76051190	Other aluminium wire, of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	EIF
760519	– – Other		
76051900	Aluminium wire, of which the maximum cross-sectional dimension, 7 mm or under	Free	EIF
760521	– – Of which the maximum cross-sectional dimension exceeds 7 mm		
76052110	Aluminium alloys wire for drawing	Free	EIF
76052190	Other wire, of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	EIF
760529	– – Other		
76052900	Wire, of aluminium alloys of which the maximum cross-sectional dimension 7 mm or under	Free	EIF
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:		
760611	– – Of aluminium, not alloyed:		
76061111	Rectangular (including square) aluminium plates and sheets, plated, coated or clad, of a thickness exceeding 0.2 mm	6.50%	EIF
76061119	Other rectangular (including square) aluminium plates and sheets, of a thickness exceeding 0.2 mm	6.50%	EIF
76061120	Rectangular (including square) aluminium strip, of a thickness exceeding 0.2 mm	6.50%	EIF
760612	– – Of aluminium alloys:		
76061211	Sheets and plates, of aluminium alloys, rectangular (including square), plated, coated or clad, of a thickness exceeding 0.2 mm	6.50%	EIF
76061219	Other sheets and plates, of aluminium alloys, rectangular (including square), of a thickness exceeding 0.2 mm	6.50%	EIF
76061220	Strip, of aluminium alloys, rectangular, (including square), of a thickness exceeding 0.2 mm	6.50%	EIF
76069	– Other:		
760691	– – Of aluminium, not alloyed:		

HS 2012	Description	Base Rate	Staging Category
76069111	Other plates and sheets, aluminium, plated, coated or clad, of a thickness exceeding 0.2 mm	6.50%	EIF
76069119	Other plates and sheets, aluminium, of a thickness exceeding 0.2 mm	6.50%	EIF
76069120	Other strip, aluminium, of a thickness exceeding 0.2 mm	6.50%	EIF
760692	-- Of aluminium alloys:		
76069211	Other plates and sheets, of aluminium alloys, plated, coated, or clad, of a thickness exceeding 0.2 mm	6.50%	EIF
76069219	Other plates and sheets, of aluminium alloys, of a thickness exceeding 0.2 mm	6.50%	EIF
76069220	Other strip, of aluminium alloys, of a thickness exceeding 0.2 mm	6.50%	EIF
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:		
76071	-- Not backed:		
760711	-- Rolled but not further worked		
76071110	Aluminium foil, plain, purity over 99.9%	Free	EIF
76071120	Aluminium foil, plain, purity 99.9% or less but exceeding 99.3%, and of a thickness less than 0.006 mm	Free	EIF
76071190	Other aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2 mm	6.50%	EIF
760719	-- Other		
76071910	Aluminium foil, colored, embossed, of a thickness not exceeding 0.2 mm	6.50%	EIF
76071920	Aluminium foil, anode etched or anode formed, of a thickness not exceeding 0.2 mm	Free	EIF
76071990	Other aluminium foil not backed, of a thickness not exceeding 0.2 mm	6.50%	EIF
760720	-- Backed		
76072000	Aluminium foil, backed, of a thickness (excluding any backing) not exceeding 0.2 mm	6.50%	EIF
7608	Aluminium tubes and pipes:		
760810	-- Of aluminium, not alloyed		
76081010	Aluminium tubes and pipes	4.00%	EIF
76081020	Blanks for aluminium tubes and pipes	4.00%	EIF
760820	-- Of aluminium alloys		
76082010	Aluminium alloys tubes and pipes	4.00%	EIF
76082020	Blanks for aluminium alloys tubes and pipes	4.00%	EIF
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		
760900	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	4.00%	EIF
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, of aluminium	6.80%	EIF
761090	-- Other		
76109000	Other aluminium structures and parts thereof, finished	7.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
761100	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	7.00%	EIF
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		
76121000	Aluminium collapsible tubular containers	10.00%	EIF
761290	– Other:		
76129000	Other containers of aluminium	8.50%	EIF
7613	Aluminium containers for compressed or liquefied gas		
761300	Aluminium containers for compressed or liquefied gas		
76130000	Aluminium containers for compressed or liquefied gas	8.50%	EIF
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:		
761410	– With steel core		
76141000	Aluminium stranded wire, cables, plaited bands and the like, with steel core, not electrically insulated	5.00%	EIF
761490	– Other		
76149000	Other aluminium stranded wire, cables, plaited bands and the like, not electrically insulated	5.00%	EIF
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:		
761510	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
76151010	Pot scourers and scouring or polishing pads, gloves and the like, of aluminium	Free	EIF
76151090	Table, kitchen or other household articles and parts thereof, of aluminium	5.00%	EIF
761520	– Sanitary ware and parts thereof		
76152000	Aluminium sanitary ware and parts thereof	Free	EIF
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	Aluminium nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5.00%	EIF
76169	– Other:		

HS 2012	Description	Base Rate	Staging Category
761691	-- Cloth, grill, netting and fencing, of aluminium wire		
76169100	Cloth, grill, netting and fencing, of aluminium wire	5.00%	EIF
761699	-- Other:		
76169910	Gauze, reinforcing fabric and similar materials, of aluminium wire	5.00%	EIF
76169920	Aluminium ladders	5.00%	EIF
76169930	Aluminium bobbins	Free	EIF
76169941	Castings and forgings of aluminium, in the rough state, for use in head drum of video tape recorders	Free	EIF
76169949	Other castings and forgings of aluminium, in the rough state	5.00%	EIF
76169950	Other articles of aluminium, manufactured solely for industrial use	5.00%	EIF
76169990	Other articles of aluminium	5.00%	EIF
78	Chapter 78 lead and articles thereof		
7801	Unwrought lead:		
780110	-- Refined lead		
78011000	Refined lead, unwrought	Free	EIF
78019	-- Other:		
780191	-- Containing by weight antimony as the principal other element		
78019100	Unwrought lead, containing by weight antimony as the principal other element	Free	EIF
780199	-- Other:		
78019900	Other unwrought lead	Free	EIF
7802	Lead waste and scrap		
780200	Lead waste and scrap		
78020000	Lead waste and scrap	Free	EIF
7804	Lead plates, sheets, strip and foil; lead powders and flakes:		
78041	-- Plates, sheets, strip and foil:		
780411	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:		
78041100	Lead sheets, strip and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	1.20%	EIF
780419	-- Other:		
78041900	Lead plates and other lead sheets, strip and foil	1.20%	EIF
780420	-- Powders and flakes		
78042000	Powders and flakes, lead	Free	EIF
7806	Other articles of lead:		
780600	Other articles of lead:		
78060010	Containers, lead	2.50%	EIF
78060020	Lead bars and rods	1.20%	EIF
78060030	Lead profiles	1.20%	EIF
78060040	Lead wire	1.20%	EIF
78060050	Lead tubes and pipes	1.20%	EIF
78060060	Tube or pipe fittings, lead	1.20%	EIF
78060090	Other articles of lead	2.50%	EIF
79	Chapter 79 zinc and articles thereof		
7901	Unwrought zinc:		
79011	-- Zinc, not alloyed:		
790111	-- Containing by weight 99.99 % or more of zinc		
79011100	Containing by weight 99.99% or more of zinc, not alloyed	Free	EIF
790112	-- Containing by weight less than 99.99 % of zinc		
79011200	Containing by weight less than 99.99% of zinc, not alloyed	Free	EIF
790120	-- Zinc alloys		
79012000	Zinc alloys	1.00%	EIF
7902	Zinc waste and scrap		
790200	Zinc waste and scrap		
79020000	Zinc waste and scrap	Free	EIF
7903	Zinc dust, powders and flakes:		

HS 2012	Description	Base Rate	Staging Category
790310	– Zinc dust		
79031000	Zinc dust (blue powder)	Free	EIF
790390	– Other		
79039000	Powders and flakes, zinc	Free	EIF
7904	Zinc bars, rods, profiles and wire		
790400	Zinc bars, rods, profiles and wire		
79040010	Zinc bars and rods	2.50%	EIF
79040020	Zinc profiles	2.50%	EIF
79040030	Zinc wire	2.50%	EIF
7905	Zinc plates, sheets, strip and foil		
790500	Zinc plates, sheets, strip and foil		
79050010	Zinc plates and sheets	2.50%	EIF
79050020	Zinc strip	2.50%	EIF
79050030	Zinc foil	2.50%	EIF
7907	Other articles of zinc:		
790700	Other articles of zinc:		
79070010	Gutters, roof capping, skylight frames and other fabricated building components, of zinc	2.50%	EIF
79070020	Bolts, nuts, washers, nails, rivets, screws, spikes, tacks, and the like, of zinc	2.50%	EIF
79070030	Netting, cloth, gauze, grill and fencing, of zinc	2.50%	EIF
79070040	Stencil plate, of zinc	2.50%	EIF
79070050	Zinc tubes and pipes	2.50%	EIF
79070060	Tube or pipe fittings, zinc	2.50%	EIF
79070090	Other articles of zinc	2.50%	EIF
80	Chapter 80 Tin and articles thereof		
8001	Unwrought tin:		
800110	– Tin, not alloyed		
80011000	Tin, not alloyed, unwrought	Free	EIF
800120	– Tin alloys		
80012000	Tin alloys, unwrought	Free	EIF
8002	Tin waste and scrap		
800200	Tin waste and scrap		
80020000	Tin waste and scrap	Free	EIF
8003	Tin bars, rods, profiles and wire		
800300	Tin bars, rods, profiles and wire		
80030010	Tin bars and rods	Free	EIF
80030020	Tin profiles	Free	EIF
80030030	Tin wire	Free	EIF
8007	Other articles of tin:		
800700	Other articles of tin:		
80070010	Containers, tin	2.00%	EIF
80070020	Tin plates and sheets, of a thickness exceeding 0.2 mm	Free	EIF
80070030	Tin strip, of a thickness exceeding 0.2 mm	Free	EIF
80070040	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm	Free	EIF
80070050	Powders and flakes, of tin	Free	EIF
80070060	Tin tubes and pipes	Free	EIF
80070070	Tube or pipe fittings, of tin (for example, couplings, elbows, sleeves)	Free	EIF
80070090	Other articles of tin	2.00%	EIF
81	Chapter 81 other base metals; cermets; articles thereof		
8101	Tungsten (wolfram) and articles thereof, including waste and scrap:		
810110	– Powders		
81011000	Powders, tungsten	Free	EIF
81019	– Other:		

HS 2012	Description	Base Rate	Staging Category
810194	-- Unwrought tungsten, including bars and rods obtained simply by sintering		
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	EIF
810196	-- Wire		
81019600	Wire, of tungsten	Free	EIF
810197	-- Waste and scrap		
81019700	Waste and scrap, of tungsten	Free	EIF
810199	-- Other		
81019910	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF
81019990	Other articles of tungsten	Free	EIF
8102	Molybdenum and articles thereof, including waste and scrap:		
810210	-- Powders		
81021000	Powders, molybdenum	Free	EIF
81029	-- Other:		
810294	-- Unwrought molybdenum, including bars and rods obtained simply by sintering		
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	EIF
810295	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		
81029500	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF
810296	-- Wire		
81029600	Wire, of molybdenum	Free	EIF
810297	-- Waste and scrap		
81029700	Waste and scrap, of molybdenum	Free	EIF
810299	-- Other		
81029900	Other articles of molybdenum	Free	EIF
8103	Tantalum and articles thereof, including waste and scrap:		
810320	-- Unwrought tantalum, including bars and rods obtained simply by sintering; powders		
81032010	Unwrought tantalum, including bars and rods obtained simply by sintering	Free	EIF
81032020	Powders, of tantalum	Free	EIF
810330	-- Waste and scrap		
81033000	Waste and scrap, of tantalum	Free	EIF
810390	-- Other		
81039000	Other articles of tantalum	Free	EIF
8104	Magnesium and articles thereof, including waste and scrap:		
81041	-- Unwrought magnesium:		
810411	-- Containing at least 99.8 % by weight of magnesium		
81041100	Magnesium, containing at least 99.8% by weight of magnesium, unwrought	Free	EIF
810419	-- Other		
81041900	Other magnesium, unwrought	Free	EIF
810420	-- Waste and scrap		
81042000	Waste and scrap, magnesium	Free	EIF
810430	-- Raspings, turnings and granules, graded according to size; powders		
81043010	Raspings, turnings and granules, graded according to size, magnesium	Free	EIF
81043020	Powders, magnesium	Free	EIF
810490	-- Other		
81049000	Other articles of magnesium	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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; unwrought cobalt;	Free	EIF
81052020	Powders, of cobalt	Free	EIF
810530	– Waste and scrap		
81053000	Waste and scrap, of cobalt	Free	EIF
810590	– Other		
81059010	Cobalt wire	Free	EIF
81059090	Other articles of cobalt	Free	EIF
8106	Bismuth and articles thereof, including waste and scrap		
810600	Bismuth and articles thereof, including waste and scrap		
81060010	Unwrought bismuth	Free	EIF
81060020	Waste and scrap, bismuth	Free	EIF
81060030	Articles of bismuth	Free	EIF
8107	Cadmium and articles thereof, including waste and scrap:		
810720	– Unwrought cadmium; powders		
81072010	Unwrought cadmium	Free	EIF
81072020	Powders, of cadmium	Free	EIF
810730	– Waste and scrap		
81073000	Waste and scrap, of cadmium	Free	EIF
810790	– Other		
81079010	Cadmium wire	Free	EIF
81079090	Other articles of cadmium	Free	EIF
8108	Titanium and articles thereof, including waste and scrap:		
810820	– Unwrought titanium; powders		
81082000	Unwrought titanium; powders	Free	EIF
810830	– Waste and scrap		
81083000	Waste and scrap, of titanium	Free	EIF
810890	– Other		
81089010	Anodes of titanium metal	Free	EIF
81089090	Other articles of titanium	Free	EIF
8109	Zirconium and articles thereof, including waste and scrap:		
810920	– Unwrought zirconium; powders		
81092000	Unwrought zirconium; powders	Free	EIF
810930	– Waste and scrap		
81093000	Waste and scrap, of zirconium	Free	EIF
810990	– Other		
81099000	Other articles of zirconium	Free	EIF
8110	Antimony and articles thereof, including waste and scrap:		
811010	– Unwrought antimony; powders		
81101000	Unwrought antimony; powders	Free	EIF
811020	– Waste and scrap		
81102000	Waste and scrap, of antimony	Free	EIF
811090	– Other		
81109000	Other articles of antimony	Free	EIF
8111	Manganese and articles thereof, including waste and scrap		
811100	Manganese and articles thereof, including waste and scrap		
81110010	Unwrought manganese	Free	EIF
81110020	Waste and scrap, manganese	Free	EIF
81110030	Articles of manganese	Free	EIF
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:		

HS 2012	Description	Base Rate	Staging Category
81121	– Beryllium:		
811212	– – Unwrought; powders		
81121200	Unwrought beryllium; powders	Free	EIF
811213	– – Waste and scrap		
81121300	Waste and scrap, of beryllium	Free	EIF
811219	– – Other		
81121900	Other articles of beryllium	Free	EIF
81122	– Chromium:		
811221	– – Unwrought; powders		
81122100	Unwrought chromium; powders	Free	EIF
811222	– – Waste and scrap		
81122200	Waste and scrap, of chromium	Free	EIF
811229	– – Other		
81122900	Other articles of chromium	Free	EIF
81125	– Thallium:		
811251	– – Unwrought; powders		
81125100	Unwrought thallium ; powders	Free	EIF
811252	– – Waste and scrap		
81125200	Waste and scrap, of thallium	Free	EIF
811259	– – Other		
81125900	Other articles of thallium	Free	EIF
81129	– Other:		
811292	– – Unwrought; waste and scrap; powders		
81129211	Unwrought germanium	Free	EIF
81129212	Unwrought vanadium	Free	EIF
81129219	Other unwrought base metal; powders	Free	EIF
81129221	Mixed metal scrap	Free	EIF
81129222	Other Mixed metal scrap	NT\$750/TNE or 5% whichever is higher	EIF
81129223	Waste and scrap, germanium	Free	EIF
81129224	Waste and scrap, vanadium	Free	EIF
81129229	Waste and scrap, of other base metal	Free	EIF
811299	– – Other		
81129911	Wire, germanium	Free	EIF
81129919	Wire, other base metal	Free	EIF
81129930	Articles of germanium	Free	EIF
81129940	Articles of vanadium	Free	EIF
81129990	Other articles of this heading, of base metal	Free	EIF
8113	Cermets and articles thereof, including waste and scrap		
811300	Cermets and articles thereof, including waste and scrap		
81130010	Cermets	Free	EIF
81130020	Waste and scrap, cermets	Free	EIF
81130030	Articles of cermets	Free	EIF
82	Chapter 82 tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:		
820110	– Spades and shovels:		
82011000	Spades and shovels	7.50%	EIF
820130	– Mattocks, picks, hoes and rakes:		
82013000	Mattocks, picks, hoes and rakes	7.50%	EIF
820140	– Axes, bill hooks and similar hewing tools		
82014000	Axes, bill hooks and similar hewing tools	7.50%	EIF
820150	– Secateurs and similar one-handed pruners and shears (including poultry shears)		

HS 2012	Description	Base Rate	Staging Category
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	7.50%	EIF
820160	– Hedge shears, two-handed pruning shears and similar two-handed shears		
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	7.50%	EIF
820190	– Other hand tools of a kind used in agriculture, horticulture or forestry:		
82019000	Other hand tools of a kind used in agriculture, horticulture or forestry	7.50%	EIF
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless blades):		
820210	– Hand saws:		
82021000	Hand saws	6.00%	EIF
820220	– Band saw blades		
82022000	Band saw blades	5.00%	EIF
82023	– Circular saw blades (including slitting or slotting saw blades):		
820231	– – With working part of steel		
82023100	Circular saw blades (including slitting or slotting saw blades), with working part of steel	5.00%	EIF
820239	– – Other, including parts		
82023910	Circular saw blades (including slitting or slotting saw blades), with working part of other materials	7.50%	EIF
82023981	Parts of circular saw blades (including slitting or slotting saw blades), with working part of steel	5.00%	EIF
82023982	Parts of circular saw blades (including slitting or slotting saw blades), with working part of other materials	5.00%	EIF
820240	– Chain saw blades		
82024000	Chain saw blades	5.00%	EIF
82029	– Other saw blades:		
820291	– – Straight saw blades, for working metal		
82029110	Straight saw blades, for working metal, hand saw use	4.80%	EIF
82029190	Other straight saw blades, for working metal	5.00%	EIF
820299	– – Other		
82029910	Other saw blades, hand saw use	3.50%	EIF
82029920	Rectangular toothless metal saw blades, for stone cutting purpose, of a length from 350 cm to 550 cm and width from 6 cm to 13 cm, with extremities perforated and of thickness from 0.4 cm to 0.5 cm; having flutes or grooves of a width from 1 cm to 1.7 cm and depth from 0.03 cm to 0.08 cm, in the same surface of saw blades which are along the length at intervals between 10 cm to 15 cm, and across the width of the blade	5.00%	EIF
82029990	Other saw blades, not elsewhere specified or include	6.50%	EIF
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	5.00%	EIF
820320	– Pliers (including cutting pliers), pincers, tweezers and similar tools		
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	6.00%	EIF
820330	– Metal cutting shears and similar tools		
82033000	Metal cutting shears and similar tools	10.00%	EIF
820340	– Pipe-cutters, bolt croppers, perforating punches and similar tools		

HS 2012	Description	Base Rate	Staging Category
82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	10.00%	EIF
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:		
82041	– Hand-operated spanners and wrenches:		
820411	– – Non-adjustable		
82041100	Hand-operated spanners and wrenches, non-adjustable	10.00%	EIF
820412	– – Adjustable		
82041200	Hand-operated spanners and wrenches, adjustable	10.00%	EIF
820420	– Interchangeable spanner sockets, with or without handles		
82042000	Interchangeable spanner sockets, with or without handles	10.00%	EIF
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	10.00%	EIF
820520	– Hammers and sledge hammers		
82052000	Hammers and sledge hammers	6.60%	EIF
820530	– Planes, chisels, gouges and similar cutting tools for working wood		
82053000	Planes, chisels, gouges and similar cutting tools for working wood	10.00%	EIF
820540	– Screwdrivers		
82054000	Screwdrivers	10.00%	EIF
82055	– Other hand tools (including glaziers' diamonds):		
820551	– – Household tools		
82055110	Whisks, non-mechanical	10.00%	EIF
82055120	Openers, bottle, non-mechanical	6.80%	EIF
82055190	Other household hand tools	10.00%	EIF
820559	– – Other:		
82055910	Knife sharpeners of metal	10.00%	EIF
82055920	Punches, staple removers and the like for office use	10.00%	EIF
82055990	Other hand tools	10.00%	10
820560	– Blow lamps		
82056000	Blow lamps	10.00%	EIF
820570	– Vices, clamps and the like:		
82057000	Vices, clamps and the like	10.00%	EIF
820590	– Other, including sets of articles of two or more subheadings of this heading:		
82059000	Other, including sets of articles of two or more subheadings of this heading	10.00%	EIF
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		
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	10.00%	EIF
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:		
82071	– Rock drilling or earth boring tools:		
820713	– – With working part of cermets		

HS 2012	Description	Base Rate	Staging Category
82071300	Rock drilling or earth boring tools, with working part of cermets	5.00%	EIF
820719	– – Other, including parts		
82071910	Rock drilling or earth boring tools, with working part of other material	5.00%	EIF
82071980	Parts of rock drilling or earth boring tools	5.00%	EIF
820720	– Dies for drawing or extruding metal		
82072010	Dies for drawing metal	4.00%	EIF
82072020	Dies for extruding metal	4.00%	EIF
820730	– Tools for pressing, stamping or punching		
82073010	Punches and dies for cold pressing and stamping of sheet metal; drop forging	10.00%	EIF
82073090	Other interchangeable tools for pressing, stamping or punching	5.00%	EIF
820740	– Tools for tapping or threading		
82074000	Tools for tapping or threading	10.00%	EIF
820750	– Tools for drilling, other than for rock drilling		
82075010	Interchangeable tools for drilling, hand tools use	4.00%	EIF
82075020	Interchangeable tools for drilling, machines use	5.00%	EIF
820760	– Tools for boring or broaching		
82076010	Interchangeable tools for boring or broaching, hand tools use	5.00%	EIF
82076020	Interchangeable tools for boring or broaching, machines use	5.00%	EIF
820770	– Tools for milling		
82077000	Tools for milling	5.00%	EIF
820780	– Tools for turning		
82078000	Tools for turning	5.00%	EIF
820790	– Other interchangeable tools		
82079010	Other interchangeable tools, hand tools use	4.00%	EIF
82079020	Other interchangeable tools, machines use	5.00%	EIF
8208	Knives and cutting blades, for machines or for mechanical appliances:		
820810	– For metal working		
82081010	Lathe cutters	5.00%	EIF
82081090	Other knives and cutting blades, for machines or for mechanical appliances, for metal working	5.00%	EIF
820820	– For wood working		
82082000	Knives and cutting blades, for machines or for mechanical appliances, for wood working	5.00%	EIF
820830	– For kitchen appliances or for machines used by the food industry		
82083010	Knives and cutting blades, for kitchen appliances used	5.00%	EIF
82083020	Knives and cutting blades, for machines used by the food industry	5.00%	EIF
820840	– For agricultural, horticultural or forestry machines		
82084010	Knives and cutting blades, for harvesting machines and grass mowers	Free	EIF
82084090	Other knives and cutting blades, for agricultural, horticultural or forestry machines	5.00%	EIF
820890	– Other		
82089010	Knives and cutting blades, for cloth cutting machines	5.00%	EIF
82089090	Other knives and cutting blades, for machines or for mechanical appliances	5.00%	EIF
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets		
820900	Plates, sticks, tips and the like for tools, unmounted, of cermets		

HS 2012	Description	Base Rate	Staging Category
82090010	Plates, sticks, tips and the like for tools, unmounted, of tungsten carbides	Free	EIF
82090090	Other plates, sticks, tips and the like for tools, unmounted, of cermets	5.00%	EIF
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink		
821000	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	10.00%	EIF
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	6.00%	EIF
821119	– Other:		
8211191	– – Table knives having fixed blades:		
821119100	Table knives having fixed blades	10.00%	EIF
8211192	– – Other knives having fixed blades:		
821119210	Knives, pruning	10.00%	EIF
821119220	Carving knives	10.00%	EIF
821119230	Fruit knives	10.00%	EIF
821119290	Other knives having fixed blades	6.00%	EIF
8211193	– – Knives having other than fixed blades		
821119310	Knives, book-binders	10.00%	EIF
821119390	Other knives having other than fixed blades	6.00%	EIF
8211194	– – Blades:		
821119410	Blanks, knife blade	10.00%	EIF
821119490	Other knife blades	10.00%	EIF
8211195	– – Handles of base metal		
821119510	Base metal handles of pruning knives	10.00%	EIF
821119520	Handles of base metal for table knives, carving knives, and book-binders knives	10.00%	EIF
821119530	Other handles of iron or steel	9.00%	EIF
821119590	Other handles of base metal	6.00%	EIF
8212	Razors and razor blades (including razor blade blanks in strips):		
821210	– Razors		
82121000	Razors	6.60%	EIF
821220	– Safety razor blades, including razor blade blanks in strips		
82122010	Blanks, razor blade (whether or not in strips)	6.80%	EIF
82122020	Safety razor blades	6.60%	EIF
821290	– Other parts		
82129000	Other parts of razor blades	6.80%	EIF
8213	Scissors, tailors' shears and similar shears, and blades therefor		
821300	Scissors, tailors' shears and similar shears, and blades therefor		
82130010	Tailors' shears and similar shears, and blades therefor	10.00%	EIF
82130020	Manicure scissors and blades therefor	10.00%	EIF
82130030	Blanks of scissors	10.00%	EIF
82130090	Other scissors and blades therefor	10.00%	EIF
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):		

HS 2012	Description	Base Rate	Staging Category
821410	– Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore		
82141010	Pencil sharpeners (including pocket type) and blades therefor	6.80%	EIF
82141020	Paper knives, letter openers, erasing knives, and blades therefor	10.00%	EIF
821420	– Manicure or pedicure sets and instruments (including nail files)		
82142000	Manicure or pedicure sets and instruments (including nail files)	10.00%	EIF
821490	– Other:		
82149010	Hair clippers	10.00%	EIF
82149020	Kitchen cleavers	10.00%	EIF
82149090	Other cutlery	10.00%	EIF
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		
82151000	Sets of assorted articles of heading 8215, containing at least one articles plated with precious metal	10.00%	EIF
821520	– Other sets of assorted articles		
82152000	Sets of assorted articles of heading 8215, not plated with precious metal	10.00%	EIF
82159	– Other:		
821591	– – Plated with precious metal:		
82159100	Non-set of assorted articles of heading 82.15, plated with precious metal	10.00%	EIF
821599	– – Other:		
82159900	Non-set of assorted articles of heading 82.15, not plated with precious metal	10.00%	EIF
83	Chapter 83 miscellaneous articles of base metal		
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, of base metal	6.60%	EIF
830120	– Locks of a kind used for motor vehicles		
83012000	Locks of a kind used for motor vehicles, of base metal	Free	EIF
830130	– Locks of a kind used for furniture		
83013000	Locks of a kind used for furniture, of base metal	6.80%	EIF
830140	– Other locks		
83014000	Other locks, of base metal	5.00%	EIF
830150	– Clasps and frames with clasps, incorporating locks		
83015000	Clasps and frames with clasps, incorporating locks, of base metal	6.80%	EIF
830160	– Parts:		
83016000	Parts of lock and similar articles, of base metal	5.00%	EIF
830170	– Keys presented separately		
83017000	Keys, presented separately, of base metal	5.00%	EIF
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		
83021000	Hinges, of base metal	5.00%	EIF
830220	– Castors		

HS 2012	Description	Base Rate	Staging Category
83022000	Castors, of base metal	5.00%	EIF
830230	– Other mountings, fittings and similar articles suitable for motor vehicles:		
83023000	Other mountings, fittings and similar articles suitable for motor vehicles, of base metal	Free	EIF
83024	– Other mountings, fittings and similar articles:		
830241	– – Suitable for buildings		
83024100	Other mountings, fittings and similar articles, suitable for buildings, of base metal	5.00%	EIF
830242	– – Other, suitable for furniture		
83024200	Other mountings, fittings and similar articles, suitable for furniture, of base metal	5.00%	EIF
830249	– – Other:		
83024900	Other mountings, fittings and similar articles, of base metal	7.50%	EIF
830250	– Hat-racks, hat-pegs, brackets and similar fixtures		
83025000	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal	5.00%	EIF
830260	– Automatic door closers		
83026000	Automatic door closers, of base metal	5.00%	EIF
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		
830300	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		
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	6.80%	EIF
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		
830400	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 94.03	6.80%	EIF
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, of base metal	5.00%	EIF
830520	– Staples in strips		
83052000	Staples in strips, of base metal	10.00%	EIF
830590	– Other, including parts		
83059010	Indexing tags, of base metal	6.80%	EIF
83059090	Other articles of heading 83.05	6.80%	EIF
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, non-electric, of base metal	8.00%	EIF
83062	– Statuettes and other ornaments:		
830621	– – Plated with precious metal		

HS 2012	Description	Base Rate	Staging Category
83062100	Statuettes and other ornaments, of base metal, plated with precious metal	10.00%	EIF
830629	– – Other		
83062900	Other statuettes and ornaments, of base metal	10.00%	EIF
830630	– Photograph, picture or similar frames; mirrors		
83063010	Photograph, picture or similar frames, of base metal	10.00%	EIF
83063021	Mirrors, for road traffic guide use, of base metal	6.80%	EIF
83063029	Other mirrors, of base metal	10.00%	EIF
8307	Flexible tubing of base metal, with or without fittings:		
830710	– Of iron or steel		
83071000	Flexible tubing of iron or steel, with or without fittings	6.80%	EIF
830790	– Of other base metal		
83079010	Thermostatic bellows	2.50%	EIF
83079090	Flexible tubing of other base metal, with or without fittings	6.80%	EIF
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		
83081000	Hooks, eyes and eyelets, of base metal	10.00%	EIF
830820	– Tubular or bifurcated rivets:		
83082000	Tubular or bifurcated rivets, of base metal	10.00%	EIF
830890	– Other, including parts:		
83089010	Clasps, frames with clasps, buckles, buckle-clasps, of base metal	6.80%	EIF
83089020	Beads and spangles, of base metal	6.80%	EIF
83089090	Other articles of heading 83.08	6.80%	EIF
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, of base metal	10.00%	10
830990	– Other:		
83099010	Other stoppers, caps and lids (including screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals, of base metal	10.00%	10
83099020	Other packing accessories, of base metal	10.00%	10
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:		
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	10.00%	EIF
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	10.00%	5
831120	– Cored wire of base metal, for electric arc-welding		
83112000	Cored wire of base metal, for electric arc-welding	10.00%	5

HS 2012	Description	Base Rate	Staging Category
831130	– Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		
83113010	Coated rods and cored wire, of carbon steel, for soldering, brazing or welding by flame	10.00%	5
83113090	Coated rods and cored wire, of other base metal, for soldering, brazing or welding by flame	10.00%	5
831190	– Other:		
83119000	Other articles of heading 83.11	10.00%	5
84	Chapter 84 nuclear reactors, boilers machinery and mechanical appliances; parts thereof		
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:		
840110	– Nuclear reactors		
84011000	Nuclear reactors	Free	EIF
840120	– Machinery and apparatus for isotopic separation, and parts thereof		
84012000	Machinery and apparatus for isotopic separation, and parts thereof	Free	EIF
840130	– Fuel elements (cartridges), non-irradiated		
84013000	Fuel elements (cartridges), non-irradiated for nuclear reactors	Free	EIF
840140	– Parts of nuclear reactors		
84014000	Parts of nuclear reactors	Free	EIF
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:		
84021	– 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	3.00%	EIF
840212	– – Watertube boilers with a steam production not exceeding 45 t per hour		
84021200	Watertube boilers with a steam production not exceeding 45 t per hour	4.00%	EIF
840219	– – Other vapour generating boilers, including hybrid boilers		
84021910	Boilers, locomotive	5.00%	EIF
84021990	Other vapour generating boilers, including hybrid boilers	3.00%	EIF
840220	– Super-heated water boilers		
84022000	Super-heated water boilers	4.00%	EIF
840290	– Parts		
84029000	Parts of steam or other vapour generating boilers and super-heated water boilers	3.00%	EIF
8403	Central heating boilers other than those of heading 84.02:		
840310	– Boilers		
84031000	Central heating boilers	4.00%	EIF
840390	– Parts		
84039000	Parts of central heating boilers	3.00%	EIF
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		
84041010	Economizers	3.00%	EIF
84041020	Super-heaters, steam	3.00%	EIF
84041030	Soot removers	3.00%	EIF
84041041	Gas recoverers	3.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84041042	Air pre-heaters	3.00%	EIF
84041050	Steam accumulator	3.00%	EIF
84041060	Smoke arresters	3.00%	EIF
84041070	Heaters, feed water	3.00%	EIF
84041080	Injector for boilers	3.00%	EIF
84041090	Other auxiliary plant for use with boilers of heading 84.02 or 84.03	3.00%	EIF
840420	– Condensers for steam or other vapour power units		
84042000	Condensers for steam or other vapour power units	3.00%	EIF
840490	– Parts		
84049000	Parts of the auxiliary plant and condensers of heading 84.04	3.00%	EIF
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		
84051000	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	4.00%	EIF
840590	– Parts		
84059000	Parts of gas generators	3.00%	EIF
8406	Steam turbines and other vapour turbines:		
840610	– Turbines for marine propulsion		
84061010	Steam turbines and other vapour turbines incorporating boilers for marine propulsion	5.00%	EIF
84061090	Other steam turbines and other vapour turbines for marine propulsion	3.40%	EIF
84068	– Other turbines:		
840681	– – Of an output exceeding 40 MW		
84068110	Other steam turbines incorporating boilers and other vapour turbines	4.00%	EIF
84068190	Other steam turbines and other vapour turbines	4.00%	EIF
840682	– – Of an output not exceeding 40 MW		
84068210	Other steam turbines incorporating boilers and other vapour turbines	4.00%	EIF
84068290	Other steam turbines and other vapour turbines	4.00%	EIF
840690	– Parts		
84069000	Parts of steam turbines and other vapour turbines	3.00%	EIF
8407	Spark-ignition reciprocating or rotary internal combustion piston engines:		
840710	– Aircraft engines		
84071000	Aircraft engines, spark-ignition internal combustion piston type	Free	EIF
84072	– Marine propulsion engines:		
840721	– – Outboard motors		
84072100	Outboard motors, spark-ignition internal combustion piston type	7.50%	EIF
840729	– – Other		
84072900	Other marine propulsion engines, spark-ignition internal combustion piston type	5.00%	EIF
84073	– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
840731	– – Of a cylinder capacity not exceeding 50 cc:		
84073100	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity not exceeding 50 cc	11.50%	10

HS 2012	Description	Base Rate	Staging Category
840732	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
84073200	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	11.50%	10
840733	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:		
84073310	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	11.50%	10
84073390	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	8.00%	10
840734	-- Of a cylinder capacity exceeding 1,000 cc:		
84073410	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 1,000 cc	11.50%	10
84073490	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 1,000 cc	17.50%	10
840790	-- Other engines		
84079010	Reciprocating spark-ignition internal combustion piston engines for industrial and agricultural use	5.00%	EIF
84079020	Reciprocating spark-ignition internal combustion piston engines for generators	5.00%	EIF
84079030	Reciprocating spark-ignition internal combustion piston engines for fork-lift trucks and straddle lorries	2.50%	EIF
84079090	Other spark-ignition internal combustion piston engines	5.00%	EIF
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
840810	-- Marine propulsion engines:		
84081000	Compression-ignition internal combustion piston engines, marine propulsion	5.00%	EIF
840820	-- Engines of a kind used for the propulsion of vehicles of Chapter 87:		
84082010	Compression-ignition internal combustion piston engines for motorcycles	12.50%	10
84082091	Compression-ignition internal combustion piston engines, of a cylinder capacity exceeding 3,000 cc, for diesel vehicles	2.50%	EIF
84082099	Compression-ignition internal combustion piston engines, for other motor vehicle	5.00%	EIF
840890	-- Other engines		
84089010	Diesel engines of 20 h.p. and over for generator use	2.50%	EIF
84089020	Compression-ignition internal combustion piston engines, for fork-lift trucks and straddle lorries	2.50%	EIF
84089090	Other compression-ignition internal combustion piston engines, diesel or semi-diesel engines	5.00%	EIF
8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08:		
840910	-- For aircraft engines		
84091000	Parts for aircraft internal combustion piston engines	Free	EIF
84099	-- Other:		
840991	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
84099110	Connecting-rods	12.50%	10
84099120	Cylinder head, cylinder body, valve conduit, valve blocks	11.50%	10
84099130	Carburettors, throttles and parts thereof	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84099140	Fuel nozzles	5.00%	EIF
84099150	Engine parts in the rough state of vehicles (G.V.W.over 3.5 tonnes)	5.00%	EIF
84099160	Valve rocker arm assembly	12.50%	10
84099170	Cylinder head	Free	EIF
84099190	Other parts suitable for use solely or principally with spark-ignition internal combustion piston engines	15.00%	10
840999	-- Other:		
84099910	Connecting-rods	5.00%	EIF
84099920	Cylinder head, cylinder body, valve conduit, valve blocks	5.00%	EIF
84099930	Fuel nozzles	5.00%	EIF
84099940	Engine parts in the rough state of vehicles (G.V.W.over 3.5 tonnes)	5.00%	EIF
84099950	Valve rocker arm assembly	5.00%	EIF
84099990	Other parts suitable for use solely or principally with compression-ignition internal combustion piston engines	5.00%	EIF
8410	Hydraulic turbines, water wheels, and regulators therefor:		
84101	-- Hydraulic turbines and water wheels:		
841011	-- -- Of a power not exceeding 1,000 kW		
84101100	Hydraulic turbines and water wheels, of a power not exceeding 1,000 kw	6.00%	EIF
841012	-- -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW		
84101200	Hydraulic turbines and water wheels, of a power exceeding 1,000 kw but not exceeding 10,000 kw	6.00%	EIF
841013	-- -- Of a power exceeding 10,000 kW		
84101300	Hydraulic turbines and water wheels, of a power exceeding 10,000 kw	6.00%	EIF
841090	-- Parts, including regulators		
84109000	Parts of hydraulic turbines and water wheels, including regulators	3.00%	EIF
8411	Turbo-jets, turbo-propellers and other gas turbines:		
84111	-- Turbo-jets:		
841111	-- -- Of a thrust not exceeding 25 kN		
84111100	Turbo-jets of a thrust not exceeding 25 kN	Free	EIF
841112	-- -- Of a thrust exceeding 25 kN		
84111200	Turbo-jets of a thrust exceeding 25 kN	Free	EIF
84112	-- Turbo-propellers:		
841121	-- -- Of a power not exceeding 1,100 kW		
84112100	Turbo-propellers of a power not exceeding 1,100 kw	Free	EIF
841122	-- -- Of a power exceeding 1,100 kW		
84112200	Turbo-propellers of a power exceeding 1,100 kw	Free	EIF
84118	-- Other gas turbines:		
841181	-- -- Of a power not exceeding 5,000 kW		
84118100	Other gas turbines of a power not exceeding 5,000 kw	6.80%	EIF
841182	-- -- Of a power exceeding 5,000 kW		
84118200	Other gas turbines of a power exceeding 5,000 kw	4.00%	EIF
84119	-- Parts:		
841191	-- -- Of turbo-jets or turbo-propellers		
84119100	Parts of turbo-jets or turbo-propellers	Free	EIF
841199	-- -- Other		
84119900	Parts of other gas turbines	2.00%	EIF
8412	Other engines and motors:		
841210	-- Reaction engines other than turbo-jets		
84121000	Reaction engines other than turbo-jets	10.00%	EIF
84122	-- Hydraulic power engines and motors:		
841221	-- -- Linear acting (cylinders)		
84122110	Hydraulic cylinders	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84122190	Other hydraulic power engines and motors, linear acting (cylinders)	5.00%	EIF
841229	-- Other:		
84122900	Other hydraulic power engines and motors	5.00%	EIF
84123	-- Pneumatic power engines and motors:		
841231	-- Linear acting (cylinders)		
84123110	Pneumatic cylinders	5.00%	EIF
84123190	Other pneumatic power engines and motors, linear acting (cylinders)	5.00%	EIF
841239	-- Other		
84123900	Other pneumatic power engines and motors	5.00%	EIF
841280	-- Other		
84128000	Other engines and motors	6.80%	EIF
841290	-- Parts:		
84129000	Parts of other engines and motors	6.80%	EIF
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:		
84131	-- 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		
84131100	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	4.00%	EIF
841319	-- Other		
84131900	Other pumps for liquids, fitted or designed to be fitted with a measuring device	5.00%	EIF
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	5.00%	EIF
841330	-- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
84133011	Injection pumps for diesel engines	5.00%	EIF
84133012	Fuel pumps for internal combustion piston engines, for motor vehicles	12.50%	10
84133013	Fuel pumps for internal combustion piston engines, for motorcycles	10.00%	10
84133019	Other fuel pumps for internal combustion piston engines	5.00%	EIF
84133021	Lubricating pumps for internal combustion piston engines, for motor vehicles	7.50%	10
84133022	Lubricating pumps for internal combustion piston engines, for motorcycles	10.00%	10
84133029	Other lubricating pumps for internal combustion piston engines	5.00%	EIF
84133031	Cooling medium pumps for internal combustion piston engines, for motor vehicles	12.50%	10
84133039	Other cooling medium pumps for internal combustion piston engines	5.00%	EIF
841340	-- Concrete pumps		
84134000	Concrete pumps	3.00%	EIF
841350	-- Other reciprocating positive displacement pumps:		
84135000	Other reciprocating positive displacement pumps for liquids	3.00%	EIF
841360	-- Other rotary positive displacement pumps:		
84136000	Other rotary positive displacement pumps for liquids	3.00%	EIF
841370	-- Other centrifugal pumps:		
84137000	Other centrifugal pumps for liquids	3.00%	EIF
84138	-- Other pumps; liquid elevators:		
841381	-- Pumps:		
84138110	Power steering oil pumps, for cars	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84138190	Other pumps for liquids	3.00%	EIF
841382	-- Liquid elevators		
84138200	Liquid elevators	3.00%	EIF
84139	-- Parts:		
841391	-- Of pumps:		
84139100	Parts of pumps for liquids	3.00%	EIF
841392	-- Of liquid elevators		
84139200	Parts of liquid elevators	3.00%	EIF
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	3.00%	EIF
841420	-- Hand- or foot-operated air pumps		
84142000	Hand- or foot-operated air pumps	4.00%	EIF
841430	-- Compressors of a kind used in refrigerating equipment		
84143010	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5.00%	5
84143020	Other compressors of a kind used in refrigerating equipment	5.00%	5
841440	-- Air compressors mounted on a wheeled chassis for towing		
84144010	Centrifugal air compressors mounted on a wheeled chassis for towing	2.50%	EIF
84144090	Other air compressors mounted on a wheeled chassis for towing	4.00%	EIF
84145	-- Fans:		
841451	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		
84145100	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 150 W	5.00%	EIF
841459	-- Other:		
84145900	Other fans	4.70%	EIF
841460	-- Hoods having a maximum horizontal side not exceeding 120 cm		
84146000	Ventilating or recycling hoods incorporating a fan, having a maximum horizontal side not exceeding 120 cm	5.00%	EIF
841480	-- Other:		
84148011	Centrifugal air compressors	2.50%	EIF
84148019	Other compressors	4.00%	EIF
84148020	Blowers	4.00%	EIF
84148090	Other articles of heading 84.14	4.00%	EIF
841490	-- Parts:		
84149010	Parts of air pumps and vacuum pumps	3.00%	EIF
84149020	Parts of compressors	3.40%	EIF
84149030	Parts of fans and blowers	3.40%	EIF
84149090	Other parts of articles of heading 84.14	4.00%	EIF
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"		

HS 2012	Description	Base Rate	Staging Category
84151010	Air conditioning machines of window or wall types, incorporating a refrigerating unit, self-contained or split-systemself	10.00%	10
84151090	Other air conditioning machines of window or wall types, self-contained or split-system	8.00%	10
841520	– Of a kind used for persons, in motor vehicles		
84152000	Air conditioning machines, of a kind used for persons, in motor vehicles	10.00%	10
84158	– Other:		
841581	– – Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		
84158100	Air conditioning machines, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8.00%	5
841582	– – Other, incorporating a refrigerating unit		
84158200	Air conditioning machines, incorporating a refrigerating unit	10.00%	10
841583	– – Not incorporating a refrigerating unit		
84158300	Air conditioning machines, not incorporating a refrigerating unit	5.00%	10
841590	– Parts		
84159010	The indoor unit or outdoor unit used for the split air conditioning systems	10.00%	10
84159090	Other parts of air conditioning machines	1.50%	EIF
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:		
841610	– Furnace burners for liquid fuel		
84161000	Furnace burners for liquid fuel	4.00%	EIF
841620	– Other furnace burners, including combination burners		
84162000	Other furnace burners, including combination burners	4.00%	EIF
841630	– Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
84163000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3.00%	EIF
841690	– Parts		
84169010	Parts of burners for boilers	3.00%	EIF
84169090	Other parts of articles of heading 84.16	3.00%	EIF
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	3.00%	EIF
841720	– Bakery ovens, including biscuit ovens		
84172000	Bakery ovens, including biscuit ovens	3.00%	EIF
841780	– Other:		
84178010	Incinerators and parts thereof	Free	EIF
84178090	Other industrial or laboratory furnaces and ovens, non-electric	4.00%	EIF
841790	– Parts:		
84179000	Parts of articles of heading 84.17	2.50%	EIF
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		
84181000	Combined refrigerator-freezers, fitted with separate external doors	3.50%	EIF
84182	– Refrigerators, household type:		

HS 2012	Description	Base Rate	Staging Category
841821	-- Compression-type		
84182110	Refrigerators, household type, compression type with capacity of 800 l and over	4.00%	EIF
84182120	Refrigerators, household type, compression type with capacity of 500 L or more, but less than 800 L	4.20%	EIF
84182190	Other refrigerators, household type, compression-type	8.00%	10
841829	-- Other		
84182920	Refrigerators, household type, absorption-type, electrical	Free	EIF
84182991	Other refrigerators, household type, with capacity of 800 l and over	6.50%	10
84182999	Other refrigerators, household type	8.00%	10
841830	-- Freezers of the chest type, not exceeding 800 l capacity		
84183010	Freezers of the chest type, of exceeding low temperature (-70 degree C and under) not exceeding 800 l capacity	Free	EIF
84183090	Other freezers of the chest type, not exceeding 800 l capacity	3.50%	EIF
841840	-- Freezers of the upright type, not exceeding 900 l capacity		
84184010	Freezers of the upright type, of exceeding low temperature (-70 degree C and under) not exceeding 900 l capacity	Free	EIF
84184090	Other freezers of the upright type, not exceeding 900 l capacity	3.50%	EIF
841850	-- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
84185010	Other freezers of exceeding low temperature (-70 degree C and under)	Free	EIF
84185090	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	3.50%	EIF
84186	-- 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 84.15	3.50%	EIF
841869	-- Other		
84186910	Refrigerating machines of electricity, for central system	2.50%	EIF
84186920	Ice making machines	2.50%	EIF
84186930	Coolers, refrigerating	2.50%	EIF
84186941	Cold drink machinery	3.00%	EIF
84186942	Ice cream machinery	3.00%	EIF
84186950	Refrigerating equipment for blood or sperm storage	Free	EIF
84186960	Culture box or apparatus fitted with refrigerator	Free	EIF
84186990	Other refrigerating or freezing equipment	2.50%	EIF
84189	-- Parts:		
841891	-- Furniture designed to receive refrigerating or freezing equipment		
84189110	Furniture designed to receive refrigerating or freezing equipment, household type	3.50%	EIF
84189190	Other furniture designed to receive refrigerating or freezing equipment	3.50%	EIF
841899	-- Other		
84189910	Other parts of refrigerating or freezing equipment	3.50%	EIF
84189990	Other parts of articles of heading 84.18	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
84191	– Instantaneous or storage water heaters, non-electric:		
841911	– – Instantaneous gas water heaters:		
84191100	Instantaneous gas water heater, non-electric	2.50%	EIF
841919	– – Other		
84191910	Water heaters powered by solar energy	2.50%	EIF
84191990	Other instantaneous or storage water heaters, non-electric	2.50%	EIF
841920	– Medical, surgical or laboratory sterilisers		
84192000	Medical, surgical or laboratory sterilisers	Free	EIF
84193	– Dryers:		
841931	– – For agricultural products		
84193100	Dryers for agricultural products	4.00%	EIF
841932	– – For wood, paper pulp, paper or paperboard		
84193200	Dryers for wood, paper pulp, paper or paperboard	4.00%	EIF
841939	– – Other		
84193900	Other dryers	4.00%	EIF
841940	– Distilling or rectifying plant		
84194010	Distillation apparatus, laboratory	Free	EIF
84194020	Coal tar distillation facilities	Free	EIF
84194090	Other distilling or rectifying plant	3.00%	EIF
841950	– Heat exchange units		
84195000	Heat exchange units	3.00%	EIF
841960	– Machinery for liquefying air or other gases		
84196000	Machinery for liquefying air or other gases	4.00%	EIF
84198	– Other machinery, plant and equipment:		
841981	– – For making hot drinks or for cooking or heating food		
84198100	Machinery, plant and equipment, for making hot drinks or for cooking or heating food	3.00%	EIF
841989	– – Other:		
84198910	Decoction vessels, brewing	3.00%	EIF
84198920	Electronic air sterilizers	3.00%	EIF
84198930	Thermostatic culture box	Free	EIF
84198940	Chlorinator	4.00%	EIF
84198950	Naphthalene crystallization facilities	Free	EIF
84198990	Other machinery, plant or laboratory equipment.	3.00%	EIF
841990	– Parts:		
84199020	Parts of medical, surgical and laboratory sterilisers	Free	EIF
84199090	Other parts of articles of heading 84.19	Free	EIF
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:		
842010	– Calendering or other rolling machines		
84201010	Calendering or other rolling machines, for paper-making	4.00%	EIF
84201090	Other calendering or rolling machines	4.00%	EIF
84209	– Parts:		
842091	– – Cylinders		
84209110	Cylinders of calendering and rolling machines, for paper-making	4.00%	EIF
84209190	Cylinders of other calendering and rolling machines	4.00%	EIF
842099	– – Other		
84209910	Other parts of calendering and rolling machines, for paper-making	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84209990	Other parts of calendering and rolling machines	4.00%	EIF
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases:		
84211	– Centrifuges, including centrifugal dryers:		
842111	– – Cream separators		
84211100	Cream separators	3.00%	EIF
842112	– – Clothes-dryers		
84211200	Clothes-dryers	2.50%	EIF
842119	– – Other		
84211900	Other centrifuges	4.00%	EIF
84212	– Filtering or purifying machinery and apparatus for liquids:		
842121	– – For filtering or purifying water		
84212110	Electric water filters, household	3.40%	EIF
84212190	Other filtering or purifying machinery and apparatus for water	4.00%	EIF
842122	– – For filtering or purifying beverages other than water		
84212200	Filtering or purifying machinery and apparatus for beverages other than water	4.00%	EIF
842123	– – Oil or petrol-filters for internal combustion engines		
84212310	Oil or petrol-filters for internal combustion engines, for motorcycles	5.00%	EIF
84212320	Oil or petrol-filters for internal combustion engines, for motor vehicles	5.00%	EIF
84212390	Oil or petrol-filters for other internal combustion engines	5.00%	EIF
842129	– – Other		
84212900	Other filtering or purifying machinery and apparatus for liquids	3.00%	EIF
84213	– Filtering or purifying machinery and apparatus for gases:		
842131	– – Intake air filters for internal combustion engines		
84213110	Intake air filters for internal combustion engines, for motor vehicle	10.00%	EIF
84213120	Intake air filters for industrial internal combustion engines	5.00%	EIF
84213130	Intake air filters for internal combustion engines, for motorcycles	5.00%	EIF
84213190	Other intake air filters for internal combustion engines	5.00%	EIF
842139	– – Other:		
84213910	Electric air filters and purifiers	3.40%	EIF
84213990	Other filtering or purifying machinery and apparatus for gases	4.00%	EIF
84219	– Parts:		
842191	– – Of centrifuges, including centrifugal dryers		
84219100	Other parts of centrifuges	3.00%	EIF
842199	– – Other:		
84219910	Filter elements (for instant use)	3.00%	EIF
84219990	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3.00%	EIF
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:		
84221	– Dish washing machines:		
842211	– – Of the household type		
84221100	Dish washing machine of the household type	6.50%	EIF
842219	– – Other		
84221900	Other dish washing machines	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
842220	– Machinery for cleaning or drying bottles or other containers:		
84222000	Machinery for cleaning or drying bottles or other containers	4.00%	EIF
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, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3.00%	EIF
842240	– Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
84224000	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	3.00%	EIF
842290	– Parts:		
84229000	Parts of articles of heading 84.22	2.50%	EIF
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	3.40%	EIF
842320	– Scales for continuous weighing of goods on conveyors		
84232000	Scales for continuous weighing of goods on conveyors	3.40%	EIF
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	3.40%	EIF
84238	– Other weighing machinery:		
842381	– – Having a maximum weighing capacity not exceeding 30 kg:		
84238100	Weighing machinery, having a maximum weighing capacity not exceeding 30 kg	3.40%	EIF
842382	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:		
84238200	Weighing machinery, having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	3.40%	EIF
842389	– – Other		
84238900	Other weighing machinery, having a maximum weighing capacity exceeding 5,000 kg	3.40%	EIF
842390	– Weighing machine weights of all kinds; parts of weighing machinery:		
84239000	Weighing machine weights of all kinds; parts of weighing	3.40%	EIF
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	5.00%	EIF
842420	– Spray guns and similar appliances		
84242000	Spray guns and similar appliances	5.00%	EIF
842430	– Steam or sand blasting machines and similar jet projecting machines		

HS 2012	Description	Base Rate	Staging Category
84243000	Steam or sand blasting machines and similar jet projecting machines	4.00%	EIF
84248	– Other appliances:		
842481	– – Agricultural or horticultural		
84248100	Mechanical appliances for projecting, dispersing or spraying liquids or powders, agricultural or horticultural	3.50%	EIF
842489	– – Other:		
84248910	Fire extinguishing equipment system	Free	EIF
84248990	Other mechanical appliances for projecting, dispersing or spraying liquids or powders	3.00%	EIF
842490	– Parts:		
84249010	Parts of fire extinguishers	2.50%	EIF
84249020	Parts of steam or sand blasting machines and similar jet projecting machines	2.50%	EIF
84249090	Other parts of articles of heading 84.24	2.50%	EIF
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:		
84251	– Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
842511	– – Powered by electric motor		
84251100	Pully tackle and hoists, powered by electric motor	Free	EIF
842519	– – Other		
84251900	Pully tackle and hoists, non-electric	Free	EIF
84253	– Winches; capstans:		
842531	– – Powered by electric motor		
84253100	Winches; capstans, powered by electric motor	Free	EIF
842539	– – Other		
84253900	Winches; capstans, non-electric	Free	EIF
84254	– 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 type used in garages	Free	EIF
842542	– – Other jacks and hoists, hydraulic:		
84254200	Other jacks and hoists of hydraulic type	Free	EIF
842549	– – Other:		
84254900	Other jacks; hoists of a kind used for raising vehicles	Free	EIF
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:		
84261	– 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	Free	EIF
842612	– – Mobile lifting frames on tyres and straddle carriers:		
84261210	Mobile lifting frames on tyres	Free	EIF
84261220	Straddle carriers	Free	EIF
842619	– – Other		
84261900	Other overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames	Free	EIF
842620	– Tower cranes		
84262000	Tower cranes	Free	EIF
842630	– Portal or pedestal jib cranes		
84263000	Portal or pedestal jib cranes	Free	EIF
84264	– Other machinery, self-propelled:		
842641	– – On tyres		
84264100	Other machinery, self-propelled, on tyres	Free	EIF
842649	– – Other		
84264900	Other machinery, self-propelled	Free	EIF
84269	– Other machinery:		

HS 2012	Description	Base Rate	Staging Category
842691	-- Designed for mounting on road vehicles		
84269100	Other machinery designed for mounting on road vehicles	Free	EIF
842699	-- Other		
84269900	Other articles of heading 84.26	Free	EIF
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment:		
842710	-- Self-propelled trucks powered by an electric motor		
84271011	Fork-lift trucks, powered by an electric motor, not exceeding 3.5 tonnes	10.00%	EIF
84271012	Fork-lift trucks, powered by an electric motor, exceeding 3.5 tonnes	8.00%	EIF
84271090	Other self-propelled trucks powered by an electric motor	8.00%	EIF
842720	-- Other self-propelled trucks		
84272011	Other fork lift truck, not exceeding 3.5 tonnes	10.00%	EIF
84272012	Other fork lift truck, exceeding 3.5 tonnes	8.00%	EIF
84272090	Other self-propelled trucks	5.00%	EIF
842790	-- Other trucks		
84279000	Other articles of heading 84.27	5.00%	EIF
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):		
842810	-- Lifts and skip hoists		
84281011	Elevators for passenger	Free	EIF
84281019	Other elevators	Free	EIF
84281020	Skip hoists	Free	EIF
842820	-- Pneumatic elevators and conveyors		
84282010	Pneumatic elevators	Free	EIF
84282020	Pneumatic conveyors	Free	EIF
84283	-- Other continuous-action elevators and conveyors, for goods or materials:		
842831	-- Specially designed for underground use		
84283100	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	Free	EIF
842832	-- Other, bucket type		
84283200	Continuous-action elevators and conveyors, for goods or materials, bucket type	Free	EIF
842833	-- Other, belt type		
84283300	Continuous-action elevators and conveyors, for goods or materials, belt type	Free	EIF
842839	-- Other		
84283900	Other continuous-action elevators and conveyors, for goods or materials, other type	Free	EIF
842840	-- Escalators and moving walkways		
84284010	Escalators (moving stairs)	Free	EIF
84284020	Moving walkways	Free	EIF
842860	-- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		
84286000	Teleferics, chairlifts, ski draglines; traction mechanisms for funiculars	Free	EIF
842890	-- Other machinery		
84289000	Other lifting, handling, loading or unloading machinery	Free	EIF
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
84291	-- Bulldozers and angledozers:		
842911	-- Track laying		
84291100	Track laying bulldozers and angledozers	Free	EIF
842919	-- Other		
84291900	Other bulldozers and angledozers	Free	EIF
842920	-- Graders and levellers		

HS 2012	Description	Base Rate	Staging Category
84292000	Graders and levellers	Free	EIF
842930	– Scrapers		
84293000	Scrapers	Free	EIF
842940	– Tamping machines and road rollers:		
84294000	Tamping machines and road rollers	Free	EIF
84295	– Mechanical shovels, excavators and shovel loaders:		
842951	– – Front-end shovel loaders		
84295100	Front-end shovel loaders	Free	EIF
842952	– – Machinery with a 360 ° revolving superstructure		
84295200	Mechanical shovels, excavators and shovel loaders with a 360 revolving superstructure	Free	EIF
842959	– – Other		
84295900	Other mechanical shovels, excavators and shovel loaders	Free	EIF
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		
84301000	Pile-drivers and pile-extractors	Free	EIF
843020	– Snow-ploughs and snow-blowers		
84302000	Snow-ploughs and snow-blowers	Free	EIF
84303	– Coal or rock cutters and tunnelling machinery:		
843031	– – Self-propelled:		
84303100	Coal or rock cutters and tunnelling machinery, self-propelled	Free	EIF
843039	– – Other:		
84303900	Other coal or rock cutters and tunnelling machinery	Free	EIF
84304	– Other boring or sinking machinery:		
843041	– – Self-propelled:		
84304110	Oil well drilling machines, self-propelled	Free	EIF
84304190	Other boring or sinking machinery, self-propelled	Free	EIF
843049	– – Other:		
84304900	Other boring or sinking machinery	Free	EIF
843050	– Other machinery, self-propelled		
84305000	Other moving, grading, levelling, scraping, excavating, tamping, compacting, or extracting machinery, for earth, minerals or ores, self-propelled	Free	EIF
84306	– Other machinery, not self-propelled:		
843061	– – Tamping or compacting machinery		
84306100	Tamping or compacting machinery, not self-propelled	Free	EIF
843069	– – Other:		
84306900	Other moving, grading, scraping, levelling, excavating or extracting machinery, for earth, minerals or ores, not self-propelled	Free	EIF
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:		
84311000	Parts of machinery of heading 84.25	Free	EIF
843120	– Of machinery of heading 84.27		
84312000	Parts of machinery of heading 84.27	3.50%	EIF
84313	– Of machinery of heading 84.28:		
843131	– – Of lifts, skip hoists or escalators:		
84313110	Parts of passenger elevators or escalators	Free	EIF
84313190	Other parts of lifts, skip hoists or escalators	Free	EIF
843139	– – Other		
84313900	Other parts of machinery of heading 8428	Free	EIF
84314	– Of machinery of heading 84.26, 84.29 or 84.30:		
843141	– – Buckets, shovels, grabs and grips		
84314100	Buckets, shovels, grabs and grips	Free	EIF

HS 2012	Description	Base Rate	Staging Category
843142	-- Bulldozer or angledozer blades		
84314200	Bulldozer or angledozer blades	Free	EIF
843143	-- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49:		
84314300	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	Free	EIF
843149	-- Other:		
84314900	Other parts of machinery of heading 84.26, 84.29 or 84.30	Free	EIF
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:		
843210	-- Ploughs		
84321010	Rotayr ploughs	Free	EIF
84321090	Other ploughs	Free	EIF
84322	-- Harrows, scarifiers, cultivators, weeders and hoes:		
843221	-- -- Disc harrows		
84322100	Disk harrows	Free	EIF
843229	-- -- Other:		
84322910	Cultivators	Free	EIF
84322990	Other harrows, scarifiers, weeders and hoes	Free	EIF
843230	-- Seeders, planters and transplanters:		
84323010	Planters	Free	EIF
84323090	Other seeders planters and transplanters	Free	EIF
843240	-- Manure spreaders and fertiliser distributors		
84324000	Manure spreaders and fertiliser distributors	Free	EIF
843280	-- Other machinery:		
84328010	Tiller	Free	EIF
84328090	Other machinery	Free	EIF
843290	-- Parts:		
84329010	Parts for caltivators, tillers	Free	EIF
84329020	Parts for planters	Free	EIF
84329030	Parts for rotary ploughs	Free	EIF
84329090	Other parts of articles of heading 84.32	Free	EIF
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:		
84331	-- Mowers for lawns, parks or sports-grounds:		
843311	-- -- Powered, with the cutting device rotating in a horizontal plane		
84331100	Mowers, powered, wiht the cutting device rotating in a horizontal plane	Free	EIF
843319	-- -- Other:		
84331900	Other mowers for lawns, parks or sports-grounds	Free	EIF
843320	-- Other mowers, including cutter bars for tractor mounting:		
84332000	Other mowers, including cutter bars for tractor mounting	Free	EIF
843330	-- Other haymaking machinery:		
84333000	Other hay-making machinery	Free	EIF
843340	-- Straw or fodder balers, including pick-up balers		
84334000	Straw or fodder balers, including pick-up balers	Free	EIF
84335	-- Other harvesting machinery; threshing machinery:		
843351	-- -- Combine harvester-threshers		
84335100	Combine harvester-threshers	Free	EIF
843352	-- -- Other threshing machinery		
84335200	Other threshing machines	Free	EIF
843353	-- -- Root or tuber harvesting machines		
84335310	Green sugar cane harvesting machines	Free	EIF
84335390	Other root or tuber harvesting machines	Free	EIF
843359	-- -- Other		
84335900	Other harvesting machinery	Free	EIF

HS 2012	Description	Base Rate	Staging Category
843360	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	EIF
843390	– Parts:		
84339000	Parts of articles of heading 84.33	Free	EIF
8434	Milking machines and dairy machinery:		
843410	– Milking machines		
84341000	Milking machines	Free	EIF
843420	– Dairy machinery		
84342000	Dairy machinery	Free	EIF
843490	– Parts		
84349000	Parts of milking machines and dairy machinery	Free	EIF
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:		
843510	– Machinery		
84351010	Presses, crushers and similar machinery for wine-making	3.00%	EIF
84351090	Other presses, crushers and similar machinery	4.00%	EIF
843590	– Parts		
84359010	Parts of wine-making machinery	2.50%	EIF
84359090	Other parts of articles of heading 84.35	3.00%	EIF
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	2.50%	EIF
84362	– Poultry-keeping machinery; poultry incubators and brooders:		
843621	– – Poultry incubators and brooders		
84362100	Poultry incubators and brooders	2.50%	EIF
843629	– – Other		
84362900	Poultry-keeping machinery	2.50%	EIF
843680	– Other machinery:		
84368010	Cleaning machines for fruit and vegetables	3.40%	EIF
84368020	Fruit-waxing and polishing machines	5.00%	EIF
84368030	Press, honey extracting	4.00%	EIF
84368040	Crushers for oil cake, root and seed, etc.	4.00%	EIF
84368050	Cutters for ensilage, fodder, etc.	4.00%	EIF
84368090	Other machinery of heading 84.36	4.00%	EIF
84369	– Parts:		
843691	– – Of poultry-keeping machinery or poultry incubators and brooders		
84369100	Parts of poultry-keeping machinery or poultry incubators and brooders	2.50%	EIF
843699	– – Other:		
84369900	Other parts of machinery of heading 84.36	2.50%	EIF
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:		
84371000	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables	4.00%	EIF
843780	– Other machinery		
84378000	Other machinery of heading 84.37	4.00%	EIF
843790	– Parts:		
84379000	Parts of machinery of heading 84.37	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
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	3.00%	EIF
84381020	Machinery for the manufacture of macaroni, spaghetti or similar products	3.00%	EIF
843820	– Machinery for the manufacture of confectionery, cocoa or chocolate		
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate	3.00%	EIF
843830	– Machinery for sugar manufacture		
84383000	Machinery for sugar manufacture	3.00%	EIF
843840	– Brewery machinery		
84384000	Brewery machinery	3.00%	EIF
843850	– Machinery for the preparation of meat or poultry		
84385000	Machinery for the preparation of meat or poultry	3.00%	EIF
843860	– Machinery for the preparation of fruits, nuts or vegetables		
84386000	Machinery for the preparation of fruits, nuts or vegetables	3.00%	EIF
843880	– Other machinery:		
84388000	Other machinery of heading 84.38	4.00%	EIF
843890	– Parts:		
84389000	Parts of machinery of heading 84.38	2.50%	EIF
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	3.00%	EIF
843920	– Machinery for making paper or paperboard		
84392000	Machinery for making paper or paperboard	4.00%	EIF
843930	– Machinery for finishing paper or paperboard		
84393000	Machinery for finishing paper or paperboard	4.00%	EIF
84399	– Parts:		
843991	– – Of machinery for making pulp of fibrous cellulosic material:		
84399100	Parts of machinery for making pulp of fibrous cellulosic material	2.50%	EIF
843999	– – Other		
84399900	Parts of machinery for making or finishing paper or paperboard	2.50%	EIF
8440	Book-binding machinery, including book-sewing machines:		
844010	– Machinery		
84401000	Book-binding machinery, including book-sewing machines	3.00%	EIF
844090	– Parts		
84409000	Parts of machinery of heading 84.40	2.50%	EIF
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:		
844110	– Cutting machines:		
84411000	Paper cutting machines	3.00%	EIF
844120	– Machines for making bags, sacks or envelopes		
84412000	Machines for making bags, sacks or envelopes	4.00%	EIF
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	4.00%	EIF
844140	– Machines for moulding articles in paper pulp, paper or paperboard		

HS 2012	Description	Base Rate	Staging Category
84414000	Machines for moulding articles in paper pulp, paper or paperboard	4.00%	EIF
844180	– Other machinery		
84418010	Machines for stapling boxes and similar articles	4.00%	EIF
84418090	Other machinery of heading 84.41	4.00%	EIF
844190	– Parts		
84419000	Parts of machinery of heading 84.41	2.50%	EIF
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	Braille tablet-making machine	Free	EIF
84423030	Machinery, apparatus and equipment for type-setting or composing, with or without founding device	4.00%	EIF
84423090	Machinery, apparatus and equipment for type-founding, preparing or making printing blocks, plates, cylinders or other printing components	3.00%	EIF
844240	– Parts of the foregoing machinery, apparatus or equipment		
84424010	Parts of braille tablet-making machine	Free	EIF
84424090	Other parts of the foregoing machinery, apparatus or equipment	2.50%	EIF
844250	– Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
84425010	Printing type, impressed flongs, printing blocks, plates, cylinders and lithographic stones, prepared	3.50%	EIF
84425020	Matrices	Free	EIF
84425030	Plates for printing bank Notes and postage stamps	Free	EIF
84425090	Other articles of subheading 8442.50	Free	EIF
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:		
84431	– 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	3.00%	EIF
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)	3.00%	EIF
844313	– – Other offset printing machinery:		
84431300	Other offset printing machinery	3.00%	EIF
844314	– – Letterpress printing machinery, reel fed, excluding flexographic printing:		
84431400	Letterpress printing machinery, reel fed, excluding flexographic printing	3.00%	EIF
844315	– – Letterpress printing machinery, other than reel fed, excluding flexographic printing:		
84431500	Letterpress printing machinery, other than reel fed, excluding flexographic printing	3.00%	EIF
844316	– – Flexographic printing machinery:		
84431600	Flexographic printing machinery	3.00%	EIF
844317	– – Gravure printing machinery		

HS 2012	Description	Base Rate	Staging Category
84431700	Gravure printing machinery	3.00%	EIF
844319	-- Other:		
84431910	Braille printing machine	Free	EIF
84431920	Textile printing machines	4.00%	EIF
84431990	Other printing machines	3.00%	EIF
84433	-- 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	Free	EIF
844332	-- Other, capable of connecting to an automatic data processing machine or to a network:		
84433200	Other printers, copying machines and facsimile machines, capable of connecting to an automatic data processing machine or to a network	Free	EIF
844339	-- Other:		
84433900	Other printers, copying machines and facsimile machines, whether or not combined	Free	EIF
84439	-- 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 84.42	2.50%	EIF
844399	-- Other:		
84439900	Other parts and accessories of articles of this heading	Free	EIF
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		
844400	Machines for extruding, drawing, texturing or cutting man-made textile materials		
84440000	Machines for extruding drawing, texturing or cutting man-made textile materials	3.00%	EIF
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:		
84451	-- Machines for preparing textile fibres:		
844511	-- Carding machines		
84451100	Carding machines	2.00%	EIF
844512	-- Combing machines		
84451200	Combing machines	2.00%	EIF
844513	-- Drawing or roving machines		
84451310	Drawing machines	2.00%	EIF
84451321	Roving machines with auto doffers	2.00%	EIF
84451329	Other roving machines	2.00%	EIF
844519	-- Other:		
84451910	Bale breakers, textile	2.00%	EIF
84451920	Machines for reeling off silk	2.00%	EIF
84451930	Lap formers with autolevellers or auto doffers	2.00%	EIF
84451990	Other machines for preparing textile fibres	2.00%	EIF
844520	-- Textile spinning machines		

HS 2012	Description	Base Rate	Staging Category
84452010	Textile spinning machines with yarn splicers or combined with winding machines	2.00%	EIF
84452090	Other textile spinning machines	2.00%	EIF
844530	– Textile doubling or twisting machines		
84453010	Textile doubling machines	2.00%	EIF
84453020	Twisting machines	2.00%	EIF
844540	– Textile winding (including weft-winding) or reeling machines		
84454010	Textile winding machines with yarn splicers	2.00%	EIF
84454090	Other textile winding (including weft-winding) or reeling machines	2.00%	EIF
844590	– Other		
84459010	Machines for twisting paper strips into yarn	2.00%	EIF
84459090	Other machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	2.00%	EIF
8446	Weaving machines (looms):		
844610	– For weaving fabrics of a width not exceeding 30 cm		
84461000	Weaving machine (looms), for weaving fabrics of a width not exceeding 30 cm	2.00%	EIF
84462	– For weaving fabrics of a width exceeding 30 cm, shuttle type:		
844621	– – Power looms		
84462100	Power looms, for weaving fabrics of a width exceeding 30 cm, shuttle type	2.00%	EIF
844629	– – Other		
84462900	Other shuttle type weaving machine (looms)	2.00%	EIF
844630	– For weaving fabrics of a width exceeding 30 cm, shuttleless type		
84463011	Rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm, hard type	2.00%	EIF
84463019	Other rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	2.00%	EIF
84463020	Gripper shuttleless weaving machines	2.00%	EIF
84463030	Multi-phase shuttleless weaving machines	2.00%	EIF
84463040	Jet shuttleless weaving machines	2.00%	EIF
84463090	Other shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	3.00%	EIF
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:		
84471	– Circular knitting machines:		
844711	– – With cylinder diameter not exceeding 165 mm		
84471100	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3.00%	EIF
844712	– – With cylinder diameter exceeding 165 mm		
84471200	Circular knitting machines, with cylinder diameter exceeding 165 mm	3.00%	EIF
844720	– Flat knitting machines; stitch-bonding machines		
84472000	Flat knitting machines; stitch-bonding machines	3.00%	EIF
844790	– Other		
84479000	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	3.00%	EIF

HS 2012	Description	Base Rate	Staging 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):		
84481	– 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		
84481100	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	3.00%	EIF
844819	– – Other		
84481910	Automatic drawing-in machines or tying machines	3.00%	EIF
84481990	Other auxiliary machinery for machines of heading 84.44, 84.45, 84.46, 84.47.	4.00%	EIF
844820	– Parts and accessories of machines of heading 84.44 or of their auxiliary machinery		
84482000	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	2.50%	EIF
84483	– Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
844831	– – Card clothing		
84483100	Card clothing	3.50%	EIF
844832	– – Of machines for preparing textile fibres, other than card clothing		
84483200	Parts and accessories of machines for preparing textile fibres, other than card clothing	2.50%	EIF
844833	– – Spindles, spindle flyers, spinning rings and ring travellers		
84483310	Spindles	2.30%	EIF
84483320	Spindle flyers, spinning rings and ring travellers	2.30%	EIF
844839	– – Other		
84483900	Other parts and accessories of machines of heading 84.45 or of their auxiliary machinery	2.50%	EIF
84484	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
844842	– – Reeds for looms, healds and heald-frames		
84484200	Reeds for looms, healds and heald-frames	3.40%	EIF
844849	– – Other		
84484910	Shuttles	3.40%	EIF
84484990	Other parts and accessories of weaving machines or of their auxiliary machinery	2.50%	EIF
84485	– Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
844851	– – Sinkers, needles and other articles used in forming stitches		
84485100	Sinkers, needles, and other articles used in forming stitches	3.40%	EIF
844859	– – Other		
84485900	Other parts and accessories of machines of heading 84.47 or of their auxiliary machinery	2.50%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
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 the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats	3.00%	EIF
84490020	Blocks for making hats	5.00%	EIF
8450	Household or laundry-type washing machines, including machines which both wash and dry:		
84501	– Machines, each of a dry linen capacity not exceeding 10 kg:		
845011	– – Fully-automatic machines:		
84501110	Fully automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of more than 8 kg to 10 kg	3.00%	EIF
84501120	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of 6 kg and over, but less than 8 kg	8.00%	10
84501130	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity less than 6 kg	8.00%	10
845012	– – Other machines, with built-in centrifugal drier:		
84501210	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 8 kg to 10 kg	3.70%	EIF
84501220	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 6 kg and over, but less than 8 kg	10.00%	10
84501230	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity less than 6 kg	10.00%	10
845019	– – Other:		
84501910	Other washing machines, each of a dry linen capacity of 8 kg to 10 kg	3.70%	EIF
84501920	Other washing machines, each of a dry linen capacity of 6 kg and over but less than 8 kg	10.00%	EIF
84501930	Other washing machines, each of a dry linen capacity less than 6 kg	10.00%	EIF
845020	– Machines, each of a dry linen capacity exceeding 10 kg		
84502000	Washing machines, including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg	5.00%	EIF
845090	– Parts:		
84509000	Parts of machines of heading 84.50	3.40%	EIF
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		
84511000	Dry-cleaning machines	5.00%	EIF
84512	– Drying machines:		
845121	– – Each of a dry linen capacity not exceeding 10 kg:		
84512110	Drying machines, each of a dry linen capacity of 8 kg to 10 kg	3.70%	EIF
84512120	Drying machines, each of a dry linen capacity of 6 kg and over, but less than 8 kg	10.00%	10
84512130	Drying machines, each of a dry linen capacity less than 6 kg	10.00%	10

HS 2012	Description	Base Rate	Staging Category
845129	-- Other		
84512900	Drying machines, each of a dry linen capacity exceeding 10 kg	5.00%	EIF
845130	-- Ironing machines and presses (including fusing presses)		
84513000	Ironing machines and presses (including fusing presses)	4.00%	EIF
845140	-- Washing, bleaching or dyeing machines		
84514000	Washing, bleaching or dyeing machines	3.00%	EIF
845150	-- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
84515010	Computer controlled automatic cutters	3.00%	EIF
84515090	Other machines for reeling, unreeling, folding, cutting or dinking textile fabrics	4.00%	EIF
845180	-- Other machinery		
84518000	Other machinery of heading 84.51	4.00%	EIF
845190	-- Parts:		
84519000	Parts of machinery of heading 84.51	2.50%	EIF
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		
84521010	Sewing machines of the household type, complete set, electrical	2.50%	EIF
84521020	Sewing machines of the household type, complete set, treadle type	3.50%	EIF
84521030	Sewing machines head, of the household type	2.50%	EIF
84521090	Other sewing machines of the household type	2.50%	EIF
84522	-- Other sewing machines:		
845221	-- -- Automatic units		
84522110	Over-lock sewing machines (cock sewing machines)	2.00%	EIF
84522120	Automatic lockstitch pocket welting machines	2.00%	EIF
84522130	Button holing machines	2.00%	EIF
84522140	Cuff topstitchers or runstitchers	3.00%	EIF
84522150	Single lockstitch automatic buttonholding machines	3.00%	EIF
84522190	Other sewing machines, automatic units	3.00%	EIF
845229	-- -- Other		
84522900	Other sewing machines	3.00%	EIF
845230	-- Sewing machine needles		
84523000	Sewing machine needles	3.50%	EIF
845290	-- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:		
84529010	Furniture, bases and covers, for sewing machines	5.00%	EIF
84529020	Parts of furniture bases and covers, for sewing machines	2.50%	EIF
84529090	Other parts of sewing machines	2.50%	EIF
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	3.50%	EIF
845320	-- Machinery for making or repairing footwear		
84532000	Machinery for making or repairing footwear	4.00%	EIF
845380	-- Other machinery		
84538000	Other machinery of heading 84.53	4.00%	EIF
845390	-- Parts		
84539000	Parts of machinery of heading 84.53	2.50%	EIF
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:		
845410	-- Converters		

HS 2012	Description	Base Rate	Staging Category
84541000	Converters	3.00%	EIF
845420	– Ingot moulds and ladles		
84542010	Ingot moulds	4.00%	EIF
84542020	Ladles	4.00%	EIF
845430	– Casting machines		
84543000	Casting machines	4.00%	EIF
845490	– Parts		
84549000	Parts of machines of heading 84.54	2.50%	EIF
8455	Metal-rolling mills and rolls therefor:		
845510	– Tube mills		
84551000	Tube mills	4.00%	EIF
84552	– Other rolling mills:		
845521	– – Hot or combination hot and cold		
84552100	Rolling mills, hot or combination hot and cold	4.00%	EIF
845522	– – Cold		
84552200	Cold rolling mills	4.00%	EIF
845530	– Rolls for rolling mills		
84553000	Rolls for rolling mills	4.00%	EIF
845590	– Other parts		
84559000	Other parts of metal-rolling mills of heading 84.55	2.50%	EIF
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 or plasma arc processes; water-jet cutting machines:		
845610	– Operated by laser or other light or photon beam processes:		
84561000	Machine-tools operated by laser or other light or photo beam processes	4.00%	EIF
845620	– Operated by ultrasonic processes:		
84562000	Machine-tools operated by ultrasonic processes	4.00%	EIF
845630	– Operated by electro-discharge processes		
84563000	Machine-tools operated by electric-discharge processes	6.00%	EIF
845690	– Other:		
84569010	Electro-discharge wire-cutting machines	6.00%	EIF
84569020	Water-jet cutting machines	4.00%	EIF
84569090	Other machine-tools of heading 84.56	3.00%	EIF
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:		
845710	– Machining centres		
84571000	Machining centres	6.00%	EIF
845720	– Unit construction machines (single station)		
84572000	Unit construction machines (single station)	4.00%	EIF
845730	– Multi-station transfer machines		
84573000	Multi-station transfer machines	4.00%	EIF
8458	Lathes (including turning centres) for removing metal:		
84581	– Horizontal lathes:		
845811	– – Numerically controlled		
84581100	Numerically controlled horizontal lathes	6.00%	EIF
845819	– – Other		
84581900	Other horizontal lathes	4.00%	EIF
84589	– Other lathes:		
845891	– – Numerically controlled		
84589100	Other numerically controlled lathes	6.00%	EIF
845899	– – Other		
84589900	Other lathes	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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:		
845910	– Way-type unit head machines		
84591000	Way-type unit head machines	4.00%	EIF
84592	– Other drilling machines:		
845921	– – Numerically controlled		
84592110	Four or more spindles numerically controlled drilling machines	4.00%	EIF
84592190	Other numerically controlled drilling machines	4.00%	EIF
845929	– – Other		
84592900	Other drilling machines	4.00%	EIF
84593	– Other boring-milling machines:		
845931	– – Numerically controlled		
84593100	Numerically controlled boring-milling machines	6.00%	EIF
845939	– – Other		
84593900	Other boring-milling machines	4.00%	EIF
845940	– Other boring machines		
84594010	Numerically controlled boring machines	4.00%	EIF
84594090	Other boring machines	4.00%	EIF
84595	– Milling machines, knee-type:		
845951	– – Numerically controlled		
84595100	Numerically controlled milling machines, knee-type	6.00%	EIF
845959	– – Other		
84595900	Other milling machine, knee-type	4.00%	EIF
84596	– Other milling machines:		
845961	– – Numerically controlled		
84596100	Other numerically controlled milling machines	6.00%	EIF
845969	– – Other		
84596910	Profile or die-sinking milling machines	4.00%	EIF
84596990	Other milling machines	4.00%	EIF
845970	– Other threading or tapping machines		
84597000	Other threading or tapping machines	4.00%	EIF
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:		
84601	– 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 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	6.00%	EIF
846019	– – Other		
84601900	Other 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	4.00%	EIF
84602	– 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	Other numerically controlled grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	6.00%	EIF
846029	– – Other		
84602900	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
84603	– Sharpening (tool or cutter grinding) machines:		
846031	– – Numerically controlled		
84603100	Numerically controlled sharpening machines	5.00%	EIF
846039	– – Other		
84603900	Other sharpening machines	4.00%	EIF
846040	– Honing or lapping machines		
84604000	Honing or lapping machines	4.00%	EIF
846090	– Other		
84609010	Engraving machines	4.00%	EIF
84609090	Other machine-tools of heading 84.60	4.00%	EIF
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		
84612010	Shaping machines	3.00%	EIF
84612020	Slotting machines	3.00%	EIF
846130	– Broaching machines		
84613000	Broaching machines	3.00%	EIF
846140	– Gear cutting, gear grinding or gear finishing machines		
84614000	Gear cutting, gear grinding or gear finishing machines	3.00%	EIF
846150	– Sawing or cutting-off machines		
84615000	Sawing or cutting-off machines	4.00%	EIF
846190	– Other		
84619010	planing machines	3.00%	EIF
84619090	Other machine-tools of heading 84.61	4.00%	EIF
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		
84621010	Forging machines (including presses)	4.00%	EIF
84621020	Die-stamping machines (including presses)	3.00%	EIF
84621030	Hammers	3.00%	EIF
84622	– Bending, folding, straightening or flattening machines (including presses):		
846221	– – Numerically controlled		
84622100	Numerically controlled bending, folding, straightening or flattening machines (including presses)	5.00%	EIF
846229	– – Other		
84622900	Other bending, folding, straightening or flattening machines for metal (including presses)	3.00%	EIF
84623	– Shearing machines (including presses), other than combined punching and shearing machines:		
846231	– – Numerically controlled		
84623100	Numerically controlled shearing machines shearing machines (including presses)	5.00%	EIF
846239	– – Other		
84623900	Other shearing machines (including presses)	4.00%	EIF
84624	– Punching or notching machines (including presses), including combined punching and shearing machines:		
846241	– – Numerically controlled		
84624100	Numerically controlled punching or notching machines (including presses), including combined punching and shearing machines	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
846249	-- Other		
84624900	Other punching or notching machines (including presses), including combined punching and shearing machines	4.00%	EIF
84629	-- Other:		
846291	-- Hydraulic presses		
84629100	Hydraulic presses	4.00%	EIF
846299	-- Other:		
84629900	Other machine-tools of heading 84.62	4.00%	EIF
8463	Other machine-tools for working metal or cermets, without removing material:		
846310	-- Draw-benches for bars, tubes, profiles, wire or the like		
84631010	Copper multiwire drawing machines	3.50%	EIF
84631020	Single-spooler copper drawing machines, input wire diameter of 2.6 mm or more	3.50%	EIF
84631090	Other draw-benches for bars, tubes, profiles, wire or the like	3.50%	EIF
846320	-- Thread rolling machines		
84632000	Thread rolling machines	4.00%	EIF
846330	-- Machines for working wire		
84633000	Machines for working wire	4.00%	EIF
846390	-- Other		
84639000	Other machine-tools of heading 84.63	4.00%	EIF
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:		
846410	-- Sawing machines		
84641000	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3.00%	EIF
846420	-- Grinding or polishing machines		
84642000	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3.00%	EIF
846490	-- Other		
84649010	Engrave machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	4.00%	EIF
84649090	Other machine-tools of heading 84.64	4.00%	EIF
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	3.00%	EIF
84659	-- Other:		
846591	-- Sawing machines		
84659100	Sawing machines	3.00%	EIF
846592	-- Planing, milling or moulding (by cutting) machines		
84659200	Planing, milling or moulding (by cutting) machines	3.00%	EIF
846593	-- Grinding, sanding or polishing machines		
84659300	Grinding, sanding or polishing machines	3.00%	EIF
846594	-- Bending or assembling machines		
84659400	Bending or assembling machines	3.50%	EIF
846595	-- Drilling or morticing machines		
84659500	Drilling or morticing machines	3.00%	EIF
846596	-- Splitting, slicing or paring machines		
84659600	Splitting, slicing or paring machines	4.00%	EIF

HS 2012	Description	Base Rate	Staging Category
846599	-- Other		
84659910	Lathes, wood-working	3.00%	EIF
84659990	Other machine-tools of heading 84.65	4.00%	EIF
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		
84661000	Tool holders and self-opening dieheads	2.50%	EIF
846620	-- Work holders		
84662000	Work holders	2.50%	EIF
846630	-- Dividing heads and other special attachments for machine-tools		
84663000	Dividing heads and other special attachments for machine-tools	2.50%	EIF
84669	-- Other:		
846691	-- For machines of heading 84.64		
84669100	Parts and accessories of machines of heading 84.64	2.50%	EIF
846692	-- For machines of heading 84.65		
84669200	Parts and accessories of machines of heading 84.65	2.50%	EIF
846693	-- For machines of headings 84.56 to 84.61:		
84669310	Parts and accessories of water-jet cutting machines	2.50%	EIF
84669390	Other parts and accessories of machines of heading 84.56 to 84.61	2.50%	EIF
846694	-- For machines of heading 84.62 or 84.63:		
84669400	Parts and accessories of machines of heading 84.62 or 84.63	2.50%	EIF
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:		
84671	-- Pneumatic:		
846711	-- Rotary type (including combined rotary-percussion)		
84671110	Pneumatic drill machines, for working in the hand	5.00%	EIF
84671120	Pneumatic screw drivers, for working in the hand	5.00%	EIF
84671130	Pneumatic impact wrenches, for working in the hand	5.00%	EIF
84671190	Other pneumatic tools, rotary type, for working in the hand	5.00%	EIF
846719	-- Other		
84671910	Pneumatic hammers, for working in the hand	5.00%	EIF
84671920	Pneumatic concrete vibrators, for working in the hand	5.00%	EIF
84671990	Other pneumatic tools, non-rotary type, for working in the hand	5.00%	EIF
84672	-- With self-contained electric motor:		
846721	-- Drills of all kinds		
84672100	Drills of all kinds	5.00%	EIF
846722	-- Saws		
84672200	Saws	5.00%	EIF
846729	-- Other		
84672910	Electric grinders , hand-held	5.00%	EIF
84672920	Electric scissors	5.00%	EIF
84672930	Impact wrench, electric	5.00%	EIF
84672940	Cutters for cutting textiles in the ready-made clothing industry	5.00%	EIF
84672990	Other electro-mechanical tools for working in the hand	5.00%	EIF
84678	-- Other tools:		
846781	-- Chain saws		
84678100	Chain saws for working in the hand, with self-contained non-electric motor	5.00%	EIF
846789	-- Other:		

HS 2012	Description	Base Rate	Staging Category
84678900	Other tools for working in the hand, with self-contained non-electric motor	5.00%	EIF
84679	– Parts:		
846791	– – Of chain saws		
84679100	Parts of chain saws	2.50%	EIF
846792	– – Of pneumatic tools		
84679200	Parts of pneumatic tools	2.50%	EIF
846799	– – Other:		
84679900	Other parts of tools for working in the hand of heading 84.67	2.50%	EIF
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	5.00%	EIF
846820	– Other gas-operated machinery and apparatus		
84682000	Other gas-operated machinery and apparatus	5.00%	EIF
846880	– Other machinery and apparatus		
84688000	Other machinery and apparatus of heading 84.68	5.00%	EIF
846890	– Parts:		
84689000	Parts of machinery and appliances of heading 84.68	2.50%	EIF
8469	Typewriters other than printers of headings 84.43; word-processing machines		
846900	Typewriters other than printers of headings 84.43; word-processing machines		
84690010	Word-processing machines	Free	EIF
84690020	Automatic typewriters	Free	EIF
84690031	Typewriters, electric, weighing not more than 12 kg, excluding case	Free	EIF
84690039	Other typewriters, electric	Free	EIF
84690040	Braille typewriters	Free	EIF
84690051	Typewriters, non-electric, weighing not more than 12 kg, excluding case	Free	EIF
84690059	Other typewriters, non-electric	Free	EIF
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:		
84701010	Pocket -size data recording, reproducing and displaying machines with calculating functions	Free	EIF
84701020	Electronic calculators capable of operation without an external source of electric power	Free	EIF
84702	– Other electronic calculating machines:		
847021	– – Incorporating a printing device		
84702100	Electronic calculating machines, incorporating a printing device	Free	EIF
847029	– – Other		
84702900	Other electronic calculating machines	Free	EIF
847030	– Other calculating machines		
84703000	Other calculating machines	Free	EIF
847050	– Cash registers		
84705000	Cash registers	Free	EIF

HS 2012	Description	Base Rate	Staging Category
847090	– Other		
84709000	Other machines of heading 84.70	Free	EIF
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 at least a central processing unit, a keyboard and a display		
84713000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	EIF
84714	– 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		
84714100	Other automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	EIF
847149	– – Other, presented in the form of systems		
84714900	Other automatic data processing machines, presented in the form of systems	Free	EIF
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 subheadings 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	Free	EIF
847160	– Input or output units, whether or not containing storage units in the same housing		
84716010	Terminals	Free	EIF
84716030	Keyboard	Free	EIF
84716090	Other input or output units, whether or not containing storage units in the same housing	Free	EIF
847170	– Storage units		
84717010	Magnetic disc devices	Free	EIF
84717090	Other storage units	Free	EIF
847180	– Other units of automatic data processing machines		
84718000	Other units of automatic data processing machines	Free	EIF
847190	– Other		
84719010	Computers controlled by special programs and word processing machines with memory storages	Free	EIF
84719020	Punching, sorting or verifying machines used in conjunction with punched card	Free	EIF
84719030	Magnetic or optical readers	Free	EIF
84719040	Data transcribing machines for inputting into data processing machines, such as card punch machines, verifying machines, magnetic tape encoders, etc.	Free	EIF
84719090	Other articles of heading 84.71	Free	EIF
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	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
84723010	Machines for sorting mail or cancelling postage stamps	Free	EIF
84723020	Machines for folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing postage stamps	3.50%	EIF
847290	– Other:		
84729010	Coin-sorting or coin-counting machines	3.50%	EIF
84729020	Perforating (punching) or stapling machines	3.50%	EIF
84729030	Pencil-sharpening machines	3.50%	EIF
84729040	Cheque-writing machines and cheque signing machines	3.50%	EIF
84729050	Automatic teller machines	Free	EIF
84729060	Addressing machines, and address plate embossing machine	Free	EIF
84729090	Other office machines of heading 84.72	3.50%	EIF
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 84.69	Free	EIF
84732	– Parts and accessories of the machines of heading 84.70:		
847321	– – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29		
84732100	Parts and accessories for electronic calculating machines	Free	EIF
847329	– – Other		
84732900	Other parts and accessories of the machines of heading 84.70	Free	EIF
847330	– Parts and accessories of the machines of heading 84.71		
84733000	Parts and accessories of the machines of heading 84.71	Free	EIF
847340	– Parts and accessories of the machines of heading 84.72		
84734010	Parts and accessories of perforating (punching), stapling, and pencil-sharpening machines	Free	EIF
84734090	Other parts and accessories of the machines of heading 84.72	2.50%	EIF
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 84.69 to 84.72	Free	EIF
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		
84741000	Sorting, screening, separating or washing machines	Free	EIF
847420	– Crushing or grinding machines		
84742000	Crushing or grinding machines	Free	EIF
84743	– Mixing or kneading machines:		
847431	– – Concrete or mortar mixers		
84743100	Concrete or mortar mixers	Free	EIF
847432	– – Machines for mixing mineral substances with bitumen		
84743200	Machines for mixing mineral substances with bitumen	Free	EIF

HS 2012	Description	Base Rate	Staging Category
847439	-- Other		
84743900	Other mixing or kneading machines	Free	EIF
847480	-- Other machinery:		
84748000	Machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form, and machines for forming foundry moulds of sand	Free	EIF
847490	-- Parts:		
84749000	Parts of machinery of heading 84.74	Free	EIF
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:		
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	4.00%	EIF
84752	-- Machines for manufacturing or hot working glass or glassware:		
847521	-- -- Machines for making optical fibres and preforms thereof		
84752100	Machines for making optical fibres and preforms thereof	4.00%	EIF
847529	-- -- Other		
84752900	Other machines for manufacturing or hot working glass or glassware	3.00%	EIF
847590	-- Parts		
84759000	Parts of machines of heading 84.75	3.00%	EIF
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:		
84762	-- Automatic beverage-vending machines:		
847621	-- -- Incorporating heating or refrigerating devices		
84762100	Automatic beverage-vending machines incorporating heating or refrigerating devices	10.00%	EIF
847629	-- -- Other		
84762900	Other automatic beverage-vending machines	10.00%	EIF
84768	-- Other machines:		
847681	-- -- Incorporating heating or refrigerating devices		
84768100	Other machines incorporating heating or refrigerating devices	10.00%	EIF
847689	-- -- Other		
84768910	Automatic money-changing machines	10.00%	EIF
84768920	Stamp-issuing machines	Free	EIF
84768990	Other automatic goods-vending machines	10.00%	EIF
847690	-- Parts		
84769010	Parts of stamp-issuing machines	Free	EIF
84769090	Other parts of automatic goods-vending machines	5.00%	EIF
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	Other injection-moulding machines	3.00%	EIF
847720	-- Extruders		
84772010	Multi-layer extruders	3.00%	EIF
84772090	Other extruders	3.00%	EIF
847730	-- Blow moulding machines		
84773000	Blow moulding machines	3.00%	EIF
847740	-- Vacuum moulding machines and other thermoforming machines		

HS 2012	Description	Base Rate	Staging Category
84774000	Vacuum moulding machines and other thermoforming machines	3.00%	EIF
84775	– Other machinery for moulding or otherwise forming:		
847751	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes		
84775100	Machinery, for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3.00%	EIF
847759	– – Other		
84775900	Other machinery for moulding or otherwise forming	3.00%	EIF
847780	– Other machinery		
84778000	Other machinery of heading 84.77	3.00%	EIF
847790	– Parts:		
84779000	Other parts of machinery of heading 84.77	2.50%	EIF
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:		
847810	– Machinery		
84781000	Machinery for preparing or making up tobacco	4.00%	EIF
847890	– Parts		
84789000	Parts of machinery for preparing or making up tobacco	4.00%	EIF
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		
84791010	Machines for spreading mortar or concrete	Free	EIF
84791020	Machines for spraying gravel on road or spreading bituminous road-surfacing materials	Free	EIF
84791090	Other machinery for public works, building or the like	Free	EIF
847920	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	4.00%	EIF
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 of fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	3.00%	EIF
847940	– Rope or cable-making machines		
84794000	Rope or cable-making machines	4.00%	EIF
847950	– Industrial robots, not elsewhere specified or included		
84795010	Industrial robots for multiple uses	2.00%	EIF
84795090	Industrial robots, not elsewhere specified or included	3.00%	EIF
847960	– Evaporative air coolers		
84796000	Evaporative air coolers	4.00%	EIF
84797	– Passenger boarding bridges:		
847971	– – Of a kind used in airports		
84797100	Passenger boarding bridges used in airports	4.00%	EIF
847979	– – Other		
84797900	Passenger boarding bridges used for ships	4.00%	EIF
84798	– Other machines and mechanical appliances:		
847981	– – For treating metal, including electric wire coil-winders		
84798100	Machinery for treating metal, including electric wire coil-winders	3.00%	EIF
847982	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.50%	EIF
847989	– – Other		
84798910	Air humidifiers, de-humidifiers	8.00%	5

HS 2012	Description	Base Rate	Staging Category
84798920	Machines for plating by dipping	2.50%	EIF
84798930	Steering and rudder equipment for ships	Free	EIF
84798950	Equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	Free	EIF
84798960	Automatic inserting machines	2.00%	EIF
84798970	Surface mount machines for electronic parts	2.00%	EIF
84798990	Other machinery of heading 84.79	4.00%	EIF
847990	– Parts:		
84799010	Parts of steering and rudder equipment for ships	Free	EIF
84799020	Parts of equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	Free	EIF
84799090	Other parts of machinery of heading 84.79	2.50%	EIF
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	4.00%	EIF
848020	– Mould bases		
84802000	Mould bases	4.00%	EIF
848030	– Moulding patterns:		
84803000	Moulding patterns	4.00%	EIF
84804	– Moulds for metal or metal carbides:		
848041	– – Injection or compression types		
84804100	Injection or compression moulds for metal or metal carbides	4.00%	EIF
848049	– – Other		
84804900	Other moulds for metal or metal carbides	4.00%	EIF
848050	– Moulds for glass		
84805000	Moulds for glass	4.00%	EIF
848060	– Moulds for mineral materials		
84806000	Moulds for mineral materials	4.00%	EIF
84807	– Moulds for rubber or plastics:		
848071	– – Injection or compression types:		
84807100	Other injection or compression moulds for rubber or plastics	2.50%	EIF
848079	– – Other:		
84807900	Other moulds for rubber or plastics	2.50%	EIF
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	3.00%	EIF
848120	– Valves for oleohydraulic or pneumatic transmissions		
84812000	Valves for oleohydraulic or pneumatic transmissions	3.00%	EIF
848130	– Check (nonreturn) valves		
84813000	Check (nonreturn) valves	3.00%	EIF
848140	– Safety or relief valves		
84814000	Safety or relief valves	3.00%	EIF
848180	– Other appliances:		
84818010	Faucet	4.00%	EIF
84818020	Fire-hydrants and fire-sprinkler heads	2.50%	EIF
84818030	Taps, wooden	5.00%	EIF
84818041	Valves, inner-tube, for bicycles	2.50%	EIF
84818042	Valves, inner-tube, for motor-cycles	2.50%	EIF
84818049	Valves, inner-tube, for other motor vehicles	2.50%	EIF

HS 2012	Description	Base Rate	Staging Category
84818050	Vacuum valves, of a kind used on the breakers for a voltage of 3,000 V or over	Free	EIF
84818060	Automatic emergency breaker(valves) (for gas supply)	Free	EIF
84818090	Other articles of heading 84.81	4.00%	EIF
848190	– Parts:		
84819010	Parts of valves, inner-tube	Free	EIF
84819020	Parts of fire-hydrants	2.50%	EIF
84819090	Other parts of articles of heading 84.81	3.00%	EIF
8482	Ball or roller bearings:		
848210	– Ball bearings		
84821010	Ball bearings, for textile machines	3.00%	EIF
84821020	Ball bearings, of internal diameter less than 35 mm	9.00%	5
84821030	Ball bearings, of internal diameter 35 mm or more	5.00%	5
84821090	Other ball bearings	9.00%	5
848220	– Tapered roller bearings, including cone and tapered roller assemblies		
84822010	Tapered roller bearings, including cone and tapered roller assemblies, for textile machines	2.50%	EIF
84822090	Other tapered roller bearings, including cone and tapered roller assemblies	2.50%	EIF
848230	– Spherical roller bearings		
84823010	Other spherical roller bearings, for textile machines	1.00%	EIF
84823090	Other spherical roller bearings	2.50%	EIF
848240	– Needle roller bearings		
84824010	Needle roller bearings, for textile machines	3.00%	EIF
84824090	Other needle roller bearings	10.00%	10
848250	– Other cylindrical roller bearings		
84825010	Other cylindrical roller bearings, for textile machines	2.50%	EIF
84825090	Other cylindrical roller bearings	2.50%	EIF
848280	– Other, including combined ball/roller bearings		
84828000	Other bearings, including combined ball/roller bearings	2.50%	EIF
84829	– Parts:		
848291	– – Balls, needles and rollers		
84829110	Bearing balls	2.50%	EIF
84829120	Needles or rollers for bearings	2.50%	EIF
848299	– – Other		
84829910	Steel race for bearings (unfinished)	2.50%	EIF
84829920	Holder for bearings	2.50%	EIF
84829990	Parts of other ball or roller bearings	2.50%	EIF
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	Transmission shafts and cranks for motor vehicle engines	15.00%	10
84831020	Transmission shafts and cranks for motor-cycle engines	10.00%	10
84831030	Transmission shaft, for motor driven hand tools	3.40%	EIF
84831090	Other transmission shafts and cranks	5.00%	EIF
848320	– Bearing housings, incorporating ball or roller bearings:		
84832000	Bearing housings, incorporating ball or roller bearings	7.50%	5
848330	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
84833010	Bearing housings, not incorporating ball or roller bearings	7.50%	5
84833020	Plain shaft bearings	5.00%	5

HS 2012	Description	Base Rate	Staging Category
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:		
84834010	Gears and gearing (except those for motor vehicles and motor-cycles) for inside of engines	4.70%	EIF
84834020	Ball screws	10.00%	EIF
84834030	Roller screws	2.50%	EIF
84834040	Ball or roller linear side guides	5.00%	EIF
84834090	Other articles of subheading 8483.40	5.00%	EIF
848350	– Flywheels and pulleys, including pulley blocks:		
84835000	Flywheels and pulleys, including pulley blocks	5.00%	EIF
848360	– Clutches and shaft couplings (including universal joints):		
84836010	Clutches	5.00%	EIF
84836020	Shaft couplings (including universal joint)	5.00%	EIF
848390	– Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
84839010	Toothed wheels, chain sprockets and other transmission elements presented separately for motor vehicle ; and parts for motor vehicles of heading 84.83	15.00%	10
84839020	Toothed wheels, chain sprockets and other transmission elements presented separately for motorcycle ; and parts for motorcycle of heading 84.83	13.50%	10
84839090	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5.00%	EIF
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		
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.00%	EIF
848420	– Mechanical seals		
84842000	Mechanical seals	5.00%	EIF
848490	– Other		
84849010	Set or assortments of gaskets and similar joints for engine and mechanism	4.00%	EIF
84849020	Set or assortments of gaskets and similar joints for motor-cycles	5.00%	EIF
84849030	Set or assortments of gaskets and similar joints for motor vehicles	5.00%	EIF
84849090	Other set or assortments of gaskets and similar joints	5.00%	EIF
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	Free	EIF
848620	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		
84862000	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	EIF

HS 2012	Description	Base Rate	Staging Category
848630	– Machines and apparatus for the manufacture of flat panel displays:		
84863000	Machines and apparatus for the manufacture of flat panel displays	Free	EIF
848640	– Machines and apparatus specified in Note 9 (C) to this Chapter:		
84864000	Machines and apparatus specified in Note 9(C) to this Chapter	Free	EIF
848690	– Parts and accessories:		
84869000	Parts and accessories of machinery of heading 84.86	Free	EIF
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	Free	EIF
848790	– Other:		
84879011	Oil seal rings for motor vehicles and motor-cycle	15.00%	10
84879019	Other oil seal rings	5.00%	EIF
84879020	Lubricating pots, non-automatic	5.00%	EIF
84879030	Grease nipples	5.00%	EIF
84879090	Other machinery parts not specified or included elsewhere in this Chapter	2.50%	EIF
85	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	Electric motors and generators (excluding generating sets):		
850110	– Motors of an output not exceeding 37.5 W		
85011010	Explosion proof motors, of an output not exceeding 37.5 w	5.00%	EIF
85011090	Other motors of an output not exceeding 37.5 w	5.00%	EIF
850120	– Universal AC/DC motors of an output exceeding 37.5 W:		
85012010	Universal ac/dc explosion proof motors, of an output exceeding 37.5 w	5.00%	EIF
85012090	Other universal ac/dc motors of an output exceeding 37.5 w	5.00%	EIF
85013	– Other DC motors; DC generators:		
850131	– – Of an output not exceeding 750 W:		
85013111	Explosion proof dc motors of an output exceeding 37.5 w but not exceeding 750 w	5.00%	EIF
85013119	Other dc motors, of an output exceeding 37.5 w but not exceeding 750 w	5.00%	EIF
85013121	Dynamotors of an output not exceeding 750 w	6.80%	EIF
85013129	Other dc generators of an output not exceeding 750 w	8.50%	EIF
850132	– – Of an output exceeding 750 W but not exceeding 75 kW:		
85013211	Explosion proof dc motors, of an output exceeding 750 w but not exceeding 75 kW	7.50%	EIF
85013212	Dc servo motors, of an output exceeding 750 w but not exceeding 75 kW	1.00%	EIF
85013219	Other dc motors, of an output exceeding 750 w but not exceeding 75 kW	6.80%	EIF
85013221	Dynamotors, of an output exceeding 750 w but not exceeding 75 kW	6.80%	EIF
85013229	Other dc generators of an output exceeding 750 w but not exceeding 75 kW	10.00%	EIF
850133	– – Of an output exceeding 75 kW but not exceeding 375 kW:		
85013311	Explosion proof dc motors, of an output exceeding 75 kW but not exceeding 375 kW	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85013312	Dc servo motors, of an output exceeding 75 kW but not exceeding 375 kW	1.00%	EIF
85013319	Other dc motors, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	EIF
85013321	Dynamotors, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	EIF
85013329	Other dc generators, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	EIF
850134	-- Of an output exceeding 375 kW:		
85013411	Explosion proof dc motors, of an output exceeding 375 kW	5.00%	EIF
85013412	Dc servo motors, of an output exceeding 375 kW	1.00%	EIF
85013419	Other dc motors, of an output exceeding 375 kW	6.80%	EIF
85013421	Dynamotors, of an output exceeding 375 kW	10.00%	EIF
85013429	Other dc generators, of an output exceeding 375 kW	10.00%	EIF
850140	-- Other AC motors, single-phase:		
85014010	Other explosion proof ac motors, single-phase	10.00%	EIF
85014020	Ac servo motors, single-phase, of an output not exceeding 3.75 kW	5.00%	EIF
85014090	Other ac motors, single-phase	5.00%	EIF
85015	-- Other AC motors, multi-phase:		
850151	-- Of an output not exceeding 750 W:		
85015110	Explosion proof ac motors, multi-phase, of an output exceeding 37.5 w but not exceeding 750 w	10.00%	EIF
85015190	Other ac motors, multi-phase, of an output exceeding 37.5 w but not exceeding 750 w	6.80%	EIF
850152	-- Of an output exceeding 750 W but not exceeding 75 kW:		
85015210	Explosion proof ac motors, multi-phase, of an output exceeding 750w but not exceeding 75 kW	7.50%	EIF
85015220	Ac servo motors, multi-phase, of an output exceeding 3.75 kW but not exceeding 75 kW	1.00%	EIF
85015290	Other ac motors, multi-phase, of an output exceeding 750 w but not exceeding 75 kW	6.80%	EIF
850153	-- Of an output exceeding 75 kW		
85015310	Explosion proof ac motors, multi-phase, of an output exceeding 75 kW	5.00%	EIF
85015320	Ac servo motors, multi-phase, of an output exceeding 75 kW	1.00%	EIF
85015391	Other ac motors, multi-phase, of an output exceeding 75 kW, but not exceeding 375 kW	6.80%	EIF
85015392	Other ac motors, multi-phase, of an output, exceeding 375 kW	10.00%	EIF
85016	-- AC generators (alternators):		
850161	-- Of an output not exceeding 75 kVA		
85016110	Turbine generators, of an output not exceeding 75 kVA	8.50%	EIF
85016120	Gasoline or diesel generators, of an output not exceeding 75 kVA	8.50%	EIF
85016190	Other ac generators (alternators), of an output not exceeding 75 kVA	8.50%	EIF
850162	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		
85016210	Turbine generators, of an output exceeding 75 kVA but not exceeding 375 kVA	10.00%	EIF
85016220	Gasoline or diesel generators, of an output exceeding 75 kVA but not exceeding 375 kVA	8.50%	EIF
85016290	Other ac generators (alternators), of an output exceeding 75 kVA but not exceeding 375 kVA	8.50%	EIF

HS 2012	Description	Base Rate	Staging Category
850163	-- Of an output exceeding 375 kVA but not exceeding 750 kVA		
85016310	Turbine generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	5
85016320	Gasoline or diesel generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	5
85016390	Other ac generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	5
850164	-- Of an output exceeding 750 kVA		
85016410	Turbine generators, of an output exceeding 750 kVA	8.50%	5
85016421	Gasoline or diesel generators, of an output exceeding 750 kVA but not exceeding 930 kVA	10.00%	10
85016429	Gasoline or diesel generators, of an output exceeding 930 kVA	10.00%	10
85016490	Other ac generators (alternators), of an output exceeding 750 kVA	10.00%	10
8502	Electric generating sets and rotary converters:		
85021	-- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
850211	-- Of an output not exceeding 75 kVA		
85021100	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA	10.00%	10
850212	-- Of an output exceeding 75 kVA but not exceeding 375 kVA		
85021200	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75 kVA but not exceeding 375 kVA	10.00%	10
850213	-- Of an output exceeding 375 kVA		
85021310	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA but not exceeding 930 kVA	10.00%	10
85021390	Other generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 930 kVA	10.00%	10
850220	-- Generating sets with spark-ignition internal combustion piston engines		
85022010	Generating sets with spark-ignition internal combustion piston engines, of an output not exceeding 930 kVA	10.00%	10
85022020	Generating sets with spark-ignition internal combustion piston engines, of an output exceeding 930 kVA	10.00%	10
85023	-- Other generating sets:		
850231	-- Wind-powered:		
85023100	Wind-powered generating sets	10.00%	EIF
850239	-- Other		
85023910	Turbine generating sets	10.00%	10
85023990	Other generating sets	10.00%	10
850240	-- Electric rotary converters		
85024000	Electric rotary converters	10.00%	EIF
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 servo motors, of an output exceeding 3.75 kW	1.00%	EIF
85030090	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	1.00%	EIF
8504	Electrical transformers, static converters (for example, rectifiers) and inductors:		
850410	-- Ballasts for discharge lamps or tubes:		

HS 2012	Description	Base Rate	Staging Category
85041000	Ballasts for discharge lamps or tubes	6.50%	EIF
85042	– Liquid dielectric transformers:		
850421	– – Having a power handling capacity not exceeding 650 kVA		
85042110	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage under 3 kV	8.00%	EIF
85042120	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 3 kV but under 33 kV	8.00%	EIF
85042130	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 33 kV but under 69 kV	10.00%	EIF
85042190	Other liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA	10.00%	EIF
850422	– – Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		
85042210	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage under 3 kv	8.00%	EIF
85042220	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8.00%	EIF
85042230	Liquid dielectric transformers, having a power handling capacity exceeding 650 kva but not exceeding 10,000 kva, voltage over 33 kV but under 69 kV	10.00%	EIF
85042290	Other liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10.00%	EIF
850423	– – Having a power handling capacity exceeding 10,000 kVA		
85042310	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage under 3 kV	8.00%	EIF
85042320	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8.00%	EIF
85042330	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 33 kV but under 69 kV	10.00%	EIF
85042390	Other liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA	10.00%	EIF
85043	– Other transformers:		
850431	– – Having a power handling capacity not exceeding 1 kVA:		
85043100	Other transformers, having a power handling capacity not exceeding 1 kVA	5.00%	EIF
850432	– – Having a power handling capacity exceeding 1 kVA but not exceeding		
85043210	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA, voltage under 3 kV	8.00%	EIF
85043290	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8.00%	EIF
850433	– – Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		
85043310	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage under 3 kV	8.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85043320	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 3 kV but under 33 kV	8.00%	EIF
85043330	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 33 kV but under 69 kV	10.00%	EIF
85043390	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10.00%	EIF
850434	-- Having a power handling capacity exceeding 500 kVA		
85043410	Other transformers, having a power handling capacity exceeding 500 kVA, voltage under 3 kV	9.00%	EIF
85043420	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 3 kV but under 33 kV	9.00%	EIF
85043430	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 33 kV but under 69 kV	10.00%	EIF
85043490	Other transformers, having a power handling capacity exceeding 500 kVA	10.00%	EIF
850440	-- Static converters:		
85044020	Static converters for automatic data processing machine and units thereof, and telecommunication apparatus	Free	EIF
85044091	Other power supply, switching type	5.00%	EIF
85044092	Other uninterruptible power supply, having a power handling capacity not exceeding 10 KVA	5.00%	EIF
85044093	Other uninterruptible power supply	8.00%	EIF
85044094	Other power supply	5.00%	EIF
85044099	Other static converters	2.00%	EIF
850450	-- Other inductors		
85045011	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	Free	EIF
85045019	Other inductors, not exceeding 100VA	2.50%	EIF
85045090	Other inductors	5.00%	EIF
850490	-- Parts:		
85049000	Parts of the articles of heading 85.04	1.70%	EIF
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:		
85051	-- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
850511	-- -- Of metal		
85051100	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.50%	EIF
850519	-- -- Other		
85051900	Permanent magnets and articles intended to become permanent magnets after magnetisation, of other material	1.70%	EIF
850520	-- Electro-magnetic couplings, clutches and brakes		
85052000	Electro-magnetic couplings, clutches and brakes	5.00%	EIF
850590	-- Other, including parts		
85059010	Electro-magnets	Free	EIF
85059020	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	3.00%	EIF
85059050	Electro-magnetic lifting heads	5.00%	EIF
85059070	Other articles of heading 85.05	Free	EIF
85059091	Flux conductor for articles of heading 85.05	Free	EIF
85059092	Ferrite core and yoke for articles of heading 85.05	Free	EIF
85059099	Other parts of articles of heading 85.05	Free	EIF
8506	Primary cells and primary batteries:		

HS 2012	Description	Base Rate	Staging Category
850610	– Manganese dioxide		
85061010	Manganese dioxide primary cells and primary batteries, for the lights of miner's safety caps	Free	EIF
85061021	Manganese dioxide dry cells (neutral), of an external volume not exceeding 300 cm ³	7.50%	EIF
85061022	Manganese dioxide dry cells (neutral), of an external volume exceeding 300 cm ³	5.00%	EIF
85061090	Other manganese dioxide primary cells and primary batteries	2.50%	EIF
850630	– Mercuric oxide		
85063000	Mercuric oxide primary cells and primary batteries	2.50%	EIF
850640	– Silver oxide		
85064000	Silver oxide primary cells and primary batteries	2.50%	EIF
850650	– Lithium		
85065000	Lithium primary cells and primary batteries	2.50%	EIF
850660	– Air-zinc		
85066000	Air-zinc primary cells and primary batteries	2.50%	EIF
850680	– Other primary cells and primary batteries		
85068010	Other primary cells and primary batteries for the lights of miner's safety caps	Free	EIF
85068090	Other primary cells and primary batteries	2.50%	EIF
850690	– Parts		
85069000	Parts of primary cells and primary batteries	2.50%	EIF
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 accumulators, of a kind used for starting piston engines	6.00%	EIF
850720	– Other lead-acid accumulators		
85072000	Other lead-acid accumulator	6.00%	EIF
850730	– Nickel-cadmium		
85073000	Nickel-cadmium accumulators	2.50%	EIF
850740	– Nickel-iron		
85074000	Nickel-iron accumulators	2.50%	EIF
850750	– Nickel-metal hydride		
85075000	Nickel-metal hydride accumulators	2.50%	EIF
850760	– Lithium-ion		
85076000	Lithium-ion accumulators	2.50%	EIF
850780	– Other accumulators		
85078000	Other accumulators	2.50%	EIF
850790	– Parts		
85079000	Parts for accumulators	5.00%	EIF
8508	Vacuum cleaners:		
85081	– 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	Vacuum cleaners, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l, with self-contained electric motor	5.00%	EIF
850819	– – Other:		
85081900	Other vacuum cleaners, with self-contained electric motor	4.00%	EIF
850860	– Other vacuum cleaners		
85086000	Other vacuum cleaners	4.00%	EIF
850870	– Parts:		
85087000	Parts for vacuum cleaners	1.00%	EIF
8509	Electro-mechanical domestic appliances, with self contained electric motor, other than vacuum cleaners of heading 85.08:		

HS 2012	Description	Base Rate	Staging Category
850940	– Food grinders and mixers; fruit or vegetable juice extractors:		
85094000	Food grinders and mixers; fruit or vegetable juice extractors	5.00%	EIF
850980	– Other appliances:		
85098010	Electric meat-slicer	5.00%	EIF
85098020	Electric tooth brush	7.50%	EIF
85098030	Electric floor polishers for domestic use	7.50%	EIF
85098040	Kitchen waste disposers for domestic use	5.00%	EIF
85098090	Other electro-mechanical domestic appliances	5.00%	EIF
850990	– Parts		
85099000	Parts for electro-mechanical domestic appliances	1.00%	EIF
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:		
851010	– Shavers		
85101000	Electric shavers	5.00%	EIF
851020	– Hair clippers:		
85102000	Electric hair clippers	5.00%	EIF
851030	– Hair-removing appliances		
85103000	Hair-removing appliances	5.00%	EIF
851090	– Parts:		
85109011	Cutter heads or knife blades of electric shavers	1.00%	EIF
85109019	Other parts of electric shavers	1.00%	EIF
85109020	Parts of electric hair clippers	1.00%	EIF
85109030	Parts of hair-removing appliances	1.00%	EIF
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	7.50%	EIF
851120	– Ignition magnetos; magneto-dynamos; magnetic flywheels		
85112000	Ignition magnetos; magneto-dynamos; magnetic flywheels	10.00%	10
851130	– Distributors; ignition coils:		
85113000	Distributors; ignition coils	15.00%	10
851140	– Starter motors and dual purpose starter-generators:		
85114010	Starter motors and dual purpose starter-generators, for motor vehicles	12.50%	10
85114090	Other starter motors and dual purpose starter-generators	10.00%	10
851150	– Other generators		
85115000	Other generators in conjunction with such engines	12.50%	10
851180	– Other equipment		
85118000	Other equipment of heading 85.11	15.00%	10
851190	– Parts		
85119011	Parts of spark plugs, center electrode, unconnected with terminals	5.00%	EIF
85119019	Parts of other spark plugs	5.00%	EIF
85119020	Parts of electrical ignition or starting equipment	7.50%	EIF
85119090	Other parts of articles of heading 85.11	7.50%	EIF
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		
85121010	Electrical lighting equipment of a kind used on bicycles	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85121020	Electrical visual signalling equipment of a kind use on bicycles	5.00%	EIF
851220	– Other lighting or visual signalling equipment		
85122011	Electrical head-lighting and tail-lighting for motor vehicles and motorcycles	12.50%	10
85122012	Lights, interior, for motor vehicles	7.50%	EIF
85122013	Portable emergency lamps for connection to motor vehicles battery	5.00%	EIF
85122019	Other electrical lighting equipment for motor vehicles and motorcycles	7.50%	EIF
85122020	Electrical signalling equipment for motor vehicles and motorcycles	8.00%	EIF
851230	– Sound signalling equipment:		
85123000	Sound signalling equipment	5.00%	EIF
851240	– Windscreen wipers, defrosters and demisters		
85124000	Windscreen wipers, defrosters and demisters	7.50%	EIF
851290	– Parts		
85129010	Parts of lighting or visual signalling equipment of a kind used on bicycles	5.00%	EIF
85129020	Parts of electrical lighting or visual signalling equipment for motor vehicles and motorcycles	5.00%	EIF
85129030	Parts of sound signalling equipment for motor vehicles and motorcycles	5.00%	EIF
85129040	Parts of windscreen wipers, defrosters and demisters	5.00%	EIF
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	Torches, portable	5.00%	EIF
85131020	Safety lamps, miner's, electric	5.00%	EIF
85131090	Other portable electric lamps	5.00%	EIF
851390	– Parts		
85139000	Parts of portable electric lamps	1.00%	EIF
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	1.50%	EIF
851420	– Furnaces and ovens functioning by induction or dielectric loss		
85142000	Furnaces and ovens functioning by induction or dielectric loss	1.50%	EIF
851430	– Other furnaces and ovens		
85143000	Other furnaces and ovens	Free	EIF
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	1.50%	EIF
851490	– Parts		
85149010	Parts of furnaces and ovens of subheadings Nos.8514.10 to 8514.30	Free	EIF
85149090	Other parts of articles of heading 8514	1.00%	EIF
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:		

HS 2012	Description	Base Rate	Staging Category
85151	– Brazing or soldering machines and apparatus:		
851511	– – Soldering irons and guns		
85151100	Soldering irons and guns	3.00%	EIF
851519	– – Other		
85151900	Other brazing or soldering machines and apparatus	3.00%	EIF
85152	– Machines and apparatus for resistance welding of metal:		
851521	– – Fully or partly automatic		
85152100	Machines and apparatus for resistance welding of metal, fully or partly automatic	3.00%	EIF
851529	– – Other		
85152900	Machine and apparatus for resistance welding of metals, not automatic	3.00%	EIF
85153	– Machines and apparatus for arc (including plasma arc) welding of metals:		
851531	– – Fully or partly automatic:		
85153100	Machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	3.00%	EIF
851539	– – Other:		
85153900	Machines and apparatus for arc (including plasma arc) welding of metals, not automatic	3.00%	EIF
851580	– Other machines and apparatus:		
85158010	Ultrasonic welding machines	3.00%	EIF
85158020	Laser beam welding machines	3.00%	EIF
85158090	Other articles of heading 85.15	3.00%	EIF
851590	– Parts:		
85159000	Parts of articles of heading 85.15	2.50%	EIF
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:		
851610	– Electric instantaneous or storage water heaters and immersion heaters		
85161000	Electric instantaneous or storage water heaters and immersion heaters	2.50%	EIF
85162	– Electric space heating apparatus and electric soil heating apparatus:		
851621	– – Storage heating radiators		
85162100	Storage heating radiators	7.50%	EIF
851629	– – Other:		
85162910	Electric soil heating apparatus	5.00%	EIF
85162990	Other electric space heating apparatus	5.00%	EIF
85163	– Electro-thermic hair-dressing or hand-drying apparatus:		
851631	– – Hair dryers		
85163100	Hair dryers	5.00%	EIF
851632	– – Other hair-dressing apparatus		
85163200	Other hair-dressing apparatus	5.00%	EIF
851633	– – Hand-drying apparatus		
85163300	Hand-drying apparatus	7.50%	EIF
851640	– Electric smoothing irons		
85164000	Electric smoothing irons	5.00%	5
851650	– Microwave ovens		
85165000	Microwave ovens	10.00%	10
851660	– Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
85166010	Electric ovens	3.70%	EIF

HS 2012	Description	Base Rate	Staging Category
85166020	Electric cookers	5.00%	EIF
85166030	Electric magnetic cooker	10.00%	10
85166090	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5.00%	EIF
85167	– Other electro-thermic appliances:		
851671	– – Coffee or tea makers:		
85167100	Electric coffee or tea electro-makers (including electric percolators)	5.00%	EIF
851672	– – Toasters		
85167200	Toaster	3.70%	EIF
851679	– – Other:		
85167900	Other electro-thermic appliances	3.70%	EIF
851680	– Electric heating resistors		
85168000	Electric heating resistors	3.40%	EIF
851690	– Parts		
85169010	Parts of electric water heaters	1.00%	EIF
85169020	Parts of electric space heating apparatus and electric soil heating apparatus	1.00%	EIF
85169030	Parts of electro-thermic hair-dressing and hand dryers	1.00%	EIF
85169090	Other parts of articles of heading 85.16	1.00%	EIF
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:		
85171	– Telephone sets, including telephones for cellular networks or for other wireless networks:		
851711	– – Line telephone sets with cordless handsets		
85171100	Line telephone sets with cordless handsets	Free	EIF
851712	– – Telephones for cellular networks or for other wireless networks		
85171200	Telephones for cellular networks or for other wireless networks	Free	EIF
851718	– – Other		
85171800	Other telephone sets	Free	EIF
85176	– 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	Apparatus for transmission or reception of voice, images or other data, for base stations	Free	EIF
851762	– – Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching or routing apparatus:		
85176200	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	EIF
851769	– – Other:		
85176900	Other apparatus for communication in a wired or wireless network	Free	EIF
851770	– Parts:		
85177000	Parts of articles of heading 8517	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
85181010	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	Free	EIF
85181020	Radion microphones and stands therefor	Free	EIF
85181090	Other line microphones and stands therefor	7.50%	EIF
85182	– Loudspeakers, whether or not mounted in their enclosures:		
851821	-- Single loudspeakers, mounted in their enclosures		
85182100	Single loudspeakers, mounted in their enclosures	7.50%	EIF
851822	-- Multiple loudspeakers, mounted in the same enclosure		
85182200	Multiple loudspeakers, mounted in their enclosures	5.00%	EIF
851829	-- Other		
85182910	Megaphone	3.30%	EIF
85182921	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telegraph use	Free	EIF
85182929	Other repeaters, telegraph	3.00%	EIF
85182931	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telephone use	Free	EIF
85182939	Other repeaters, voice, telephone	3.40%	EIF
85182940	Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of 50 mm, for telecommunication use	Free	EIF
85182990	Other loudspeakers	6.00%	EIF
851830	– Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
85183010	Headphones(including those for two-ear use), not combined with a microphone	3.40%	EIF
85183020	Earphones, not combined with a microphone	2.50%	EIF
85183031	Line telephone handsets	Free	EIF
85183032	Headphones and earphones, combined with a microphone	5.00%	EIF
85183039	Other sets consisting of a microphone and one or more loudspeakers	5.00%	EIF
851840	– Audio-frequency electric amplifiers		
85184010	Amplifiers for line telephone repeaters use	Free	EIF
85184090	Other audio-frequency electric amplifiers	10.00%	10
851850	– Electric sound amplifier sets:		
85185000	Electric sound amplifier sets	10.00%	10
851890	– Parts:		
85189010	Parts of line telephone handsets and amplifiers for repeaters use	Free	EIF
85189090	Other parts of articles of heading 8518	1.00%	EIF
8519	Sound recording or reproducing apparatus:		
851920	– Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
85192010	Record-players operated by coins, banknotes, bank cards, tokens or by other means of payment	10.00%	EIF
85192020	Magnetic audio disc player operated by coins, banknotes, bank cards, tokens or by other means of payment	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85192090	Other sound recording or reproducing apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10.00%	EIF
851930	– Turntables (record-decks)		
85193000	Turntables (record-decks)	10.00%	EIF
851950	– Telephone answering machines		
85195000	Telephone answering machines	Free	EIF
85198	– Other apparatus:		
851981	– – Using magnetic, optical or semiconductor media:		
85198100	Sound recording or reproducing apparatus for using magnetic, optical or semiconductor media	10.00%	EIF
851989	– – Other:		
85198900	Other sound recording or reproducing apparatus	10.00%	EIF
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner:		
852110	– Magnetic tape-type		
85211011	Digital record magnetic tape-type video recorder/player, with BNC connector which can connect out with RS232, RS422 or GPI interface	Free	EIF
85211012	Magnetic tape-type video recorder/players, other than the articles of tariff No. 85211011, for magnetic tapes of a width of 3/4 inch and over	10.00%	EIF
85211019	Other magnetic tape-type video recorder/player	14.00%	EIF
85211021	Digital record magnetic tape-type video player, with BNC connector which can connect out with RS232,RS422 or GPI interface	Free	EIF
85211022	Magnetic tape-type video players, other than the articles of tariff No. 85211021, for magnetic tapes of a width of 3/4 inch and over	10.00%	EIF
85211029	Other magnetic tape-type video tape players	14.00%	EIF
852190	– Other		
85219010	Laser-optical video disc players	14.00%	10
85219020	CED (capacitance electronic disc) video disc players	14.00%	EIF
85219030	Digital record hard disk type video recorder/palyer or video player, with BNC connetcor which can connect out with RS232, RS422 or GPI interface	Free	EIF
85219090	Other video recording or reproducing apparatus	14.00%	10
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21:		
852210	– Pick-up cartridges		
85221000	Pick up cartridges	7.50%	EIF
852290	– Other:		
85229010	Parts and accessories of turntables and record-players	7.50%	EIF
85229021	Printed circuits assemblies for telephone answering machines use	Free	EIF
85229029	Other parts and accessories of sound recording or reproducing apparatus	5.00%	EIF
85229030	Parts and accessories of video tape recorders	1.00%	EIF
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:		
85232	– Magnetic media:		
852321	– – Cards incorporating a magnetic stripe		
85232100	Cards incorporating a magnetic stripe	Free	EIF
852329	– – Other:		
85232910	Other unrecorded magnetic media	Free	EIF
85232990	Other recorded magnetic media	Free	EIF

HS 2012	Description	Base Rate	Staging Category
85234	– Optical media:		
852341	– – Unrecorded		
85234100	Unrecorded optical media	Free	EIF
852349	– – Other		
85234900	Recorded optical media	Free	EIF
85235	– Semiconductor media:		
852351	– – Solid-state non-volatile storage devices		
85235100	Solid-state non-volatile storage devices media	Free	EIF
852352	– – “Smart cards”:		
85235200	"Smart cards"	Free	EIF
852359	– – Other		
85235900	Other semiconductor media	Free	EIF
852380	– Other		
85238000	Other media	Free	EIF
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		
85255000	Transmission apparatus for radio-broadcasting or television	Free	EIF
852560	– Transmission apparatus incorporating reception apparatus		
85256000	Transmission apparatus incorporating reception apparatus for radio-broadcasting or television	Free	EIF
852580	– Television cameras, digital cameras and video camera recorders		
85258010	Television cameras	5.00%	EIF
85258021	Digital still image video cameras and digital cameras	Free	EIF
85258029	Other still image video cameras	3.30%	EIF
85258090	Other video camera recorders	5.00%	EIF
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:		
852610	– Radar apparatus		
85261000	Radar apparatus	Free	EIF
85269	– Other:		
852691	– – Radio navigational aid apparatus		
85269110	Radio beacons	Free	EIF
85269120	Electric wave depth sounders, direction finders and other radio navigational aid apparatus	Free	EIF
85269190	Other radio navigational aid apparatus	Free	EIF
852692	– – Radio remote control apparatus:		
85269210	Radio remote control apparatus, for radar apparatus	Free	EIF
85269290	Other radio remote control apparatus	5.00%	EIF
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:		
85271	– Radio-broadcast receivers capable of operating without an external source of power:		
852712	– – Pocket-size radio cassette-players		
85271200	Pocket-size radio cassette-players	10.00%	EIF
852713	– – Other apparatus combined with sound recording or reproducing apparatus		
85271300	Other radio-broadcast receivers capable of operating without an external source of power, combines with sound recording or reproducing apparatus	10.00%	EIF
852719	– – Other:		
85271900	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound recording or reproducing apparatus	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85272	– 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	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus	5.00%	EIF
852729	– – Other		
85272900	Radio-broadcast receivers not capable of operating without an external sources of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	5.00%	EIF
85279	– Other:		
852791	– – Combined with sound recording or reproducing apparatus		
85279100	Other radio-broadcast receivers combined with sound recording or reproducing apparatus	10.00%	5
852792	– – Not combined with sound recording or reproducing apparatus but combined with a clock		
85279200	Other radio-broadcast receivers, not combined with sound recording or reproducing apparatus but combined with a clock	10.00%	EIF
852799	– – Other		
85279900	Other radio-broadcast receivers	10.00%	10
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:		
85284	– Cathode-ray tube monitors:		
852841	– – Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85284100	Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading 8471	Free	EIF
852849	– – Other		
85284910	Other colour cathode-ray tube monitors	10.00%	EIF
85284920	Other black and white or other monochrome cathode-ray tube monitors	7.50%	EIF
85285	– Other monitors:		
852851	– – Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85285100	Other monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	EIF
852859	– – Other		
85285910	Other colour non-cathode-ray tube monitors	Free	EIF
85285920	Other black and white or other monochrome non-cathode-ray tube monitors	Free	EIF
85286	– Projectors:		
852861	– – Of a kind solely or principally used in an automatic data processing system of heading 84.71		
85286100	Projectors of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	EIF
852869	– – Other		
85286910	Other Colour video projectors	5.00%	EIF
85286920	Other black and white or other monochrome video projectors	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
85287	– Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
852871	– – Not designed to incorporate a video display or screen		
85287110	Video tuners	4.50%	EIF
85287120	Set top boxes which have a communication function, with a microprocessor-based device incorporating a build-in or using external modem for gaining access to the Internet, and having a function of interactive information exchange and which also have a function to receive television	Free	EIF
85287191	Colour reception apparatus for television, not designed to incorporate a video display or screen	10.00%	10
85287199	Other Black and white or other monochrome reception apparatus for television, not designed to incorporate a video display or screen	7.50%	EIF
852872	– – Other, colour		
85287200	Colour televisions	10.00%	10
852873	– – Other, monochrome		
85287300	Monochrome televisions	7.50%	EIF
8529	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:		
852910	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
85291011	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	Free	EIF
85291019	Other antenna	Free	EIF
85291020	Aerial reflectors of all kinds	Free	EIF
85291030	Parts of aerials and aerial reflectors of all kinds	Free	EIF
852990	– Other:		
85299011	Color television chassis or pc board assembly	10.00%	10
85299012	Black and white television chassis or pc board assembly	Free	EIF
85299030	Fly back transformer	5.00%	EIF
85299040	Tuners	5.00%	EIF
85299050	Signal delay line	3.00%	EIF
85299090	Other parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	Free	EIF
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		
85301000	Equipment for railways or tramways	7.50%	EIF
853080	– Other equipment		
85308000	Other equipment of heading 85.30	5.00%	EIF
853090	– Parts		
85309000	Parts of electrical signalling, safety or traffic control equipment	5.00%	EIF
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	Electric burglar alarms	Free	EIF
85311020	Electric fire alarms	Free	EIF
85311090	Other articles of subheading 8531.10	Free	EIF
853120	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)		
85312000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	Free	EIF
853180	– Other apparatus		

HS 2012	Description	Base Rate	Staging Category
85318010	Electric bells	Free	EIF
85318020	Buzzer	Free	EIF
85318030	Ships engine room telegraph apparatus	Free	EIF
85318091	Other electric signalling apparatus, for aircraft	Free	EIF
85318092	Other electric signalling apparatus, for ships	Free	EIF
85318093	Other electric signalling apparatus, for trains	5.00%	EIF
85318094	Other electric signalling apparatus, for industry or laboratory use	Free	EIF
85318099	Other electric sound or visual signalling apparatus	Free	EIF
853190	– Parts:		
85319010	Parts of apparatus of subheading 8531.20	Free	EIF
85319090	Other parts of articles of heading 85.31	Free	EIF
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 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Free	EIF
85322	– Other fixed capacitors:		
853221	– – Tantalum		
85322100	Capacitors, tantalum	Free	EIF
853222	– – Aluminium electrolytic		
85322200	Capacitors, aluminium electrolytic	Free	EIF
853223	– – Ceramic dielectric, single layer		
85322300	Capacitors, ceramic dielectric, single layer	Free	EIF
853224	– – Ceramic dielectric, multilayer		
85322400	Capacitors, ceramic dielectric, multilayer	Free	EIF
853225	– – Dielectric of paper or plastics		
85322510	Capacitors, dielectric of paper	Free	EIF
85322520	Capacitors, dielectric of plastics	Free	EIF
853229	– – Other		
85322900	Other fixed capacitors	Free	EIF
853230	– Variable or adjustable (pre-set) capacitors		
85323000	Variable or adjustable (pre-set) capacitors	Free	EIF
853290	– Parts		
85329000	Parts of capacitors	Free	EIF
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors:		
853310	– Fixed carbon resistors, composition or film types		
85331010	Fixed carbon resistors, composition types	Free	EIF
85331020	Fixed carbon resistors, film types	Free	EIF
85332	– Other fixed resistors:		
853321	– – For a power handling capacity not exceeding 20 W		
85332100	Other fixed resistors, for a power handling capacity not exceeding 20 W	Free	EIF
853329	– – Other		
85332900	Other fixed resistors	Free	EIF
85333	– Wirewound variable resistors, including rheostats and potentiometers:		
853331	– – For a power handling capacity not exceeding 20 W:		
85333100	Wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 w	Free	EIF
853339	– – Other:		
85333900	Other wirewound variable resistors, including rheostats and potentiometers	Free	EIF
853340	– Other variable resistors, including rheostats and potentiometers:		

HS 2012	Description	Base Rate	Staging Category
85334000	Other variable resistors, including rheostats and potentiometers	Free	EIF
853390	– Parts:		
85339000	Parts of articles of heading 85.33	Free	EIF
8534	Printed circuits		
853400	Printed circuits		
85340000	Printed circuit board (PCB)	Free	EIF
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts:		
853510	– Fuses		
85351000	Fuses, for a voltage exceeding 1,000 volts	10.00%	EIF
85352	– Automatic circuit breakers:		
853521	– – For a voltage of less than 72.5 kv		
85352110	Oil circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	8.50%	EIF
85352120	Air blast circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	8.50%	EIF
85352130	Vacuum circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	10.00%	EIF
85352190	Other automatic circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	10.00%	EIF
853529	– – Other		
85352910	Oil circuit breakers, for a voltage of not less than 72.5 kv	10.00%	EIF
85352920	Air blast circuit breakers, for a voltage of not less than 72.5 kv	8.50%	EIF
85352930	Vacuum circuit breakers, for a voltage of not less than 72.5 kv	8.50%	EIF
85352990	Other automatic circuit breakers, for a voltage of not less than 72.5 kv	8.50%	EIF
853530	– Isolating switches and make-and-break switches		
85353011	Electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V and for a current exceeding 600 ampere	10.00%	EIF
85353019	Other electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V	10.00%	EIF
85353020	Explosion proof switches, for a voltage exceeding 1,000 V	3.40%	EIF
85353090	Other isolating switch and make-and-break switches, for a voltage exceeding 1,000 V	10.00%	EIF
853540	– Lightning arresters, voltage limiters and surge suppressors		
85354011	Lightning arresters, for a voltage exceeding 24 kv	5.00%	EIF
85354019	Other lightning arresters	10.00%	EIF
85354020	Voltage limiters and surge suppressors, for a voltage exceeding 1,000 V	10.00%	EIF
853590	– Other:		
85359010	Plugs, for a voltage exceeding 1,000 V	10.00%	5
85359020	Junction boxes, for a voltage exceeding 1,000 V	10.00%	5
85359030	Terminals strips, for a voltage exceeding 1,000 V	10.00%	5
85359090	Other electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1,000 V	10.00%	5

HS 2012	Description	Base Rate	Staging 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:		
85361000	Fuses, for a voltage not exceeding 1,000 volt	6.00%	EIF
853620	– Automatic circuit breakers		
85362010	Oil circuit breakers, for a voltage not exceeding 1,000 V	10.00%	5
85362020	Air blast circuit breakers, for a voltage not exceeding 1,000 V	10.00%	5
85362030	Vacuum circuit breakers, for a voltage not exceeding 1,000 V	10.00%	5
85362041	No fuse breakers, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10.00%	5
85362049	Other no fuse breakers, for a voltage not exceeding 1,000 V	7.50%	EIF
85362090	Other automatic circuit breakers, for a voltage not exceeding 1,000 V	7.50%	EIF
853630	– Other apparatus for protecting electrical circuits		
85363000	Other apparatus for protecting electrical circuits, for a voltage not exceeding 1,000 V	7.50%	5
85364	– Relays:		
853641	– – For a voltage not exceeding 60 V		
85364100	Relays, for a voltage not exceeding 60 V	2.50%	EIF
853649	– – Other		
85364910	Protective relays, for a voltage exceeding 60 V, but not exceeding 1,000 V	3.70%	EIF
85364990	Other relays, for a voltage exceeding 60 V, but not exceeding 1,000 V	5.00%	EIF
853650	– Other switches		
85365011	Electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10.00%	5
85365019	Other electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V	7.50%	EIF
85365020	Micro-switches, for a voltage not exceeding 1,000 V	2.50%	EIF
85365030	Explosion proof switches, for a voltage not exceeding 1,000 V	Free	EIF
85365040	Switches for motor vehicles, for a voltage not exceeding 1,000 V	12.50%	5
85365050	Pressure switch, for a voltage not exceeding 1,000 V	Free	EIF
85365060	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	Free	EIF
85365070	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 V	Free	EIF
85365080	Electromechanical snap-action switches for a current not exceeding 11 amps	Free	EIF
85365090	Other switches, for a voltage not exceeding 1,000 V	2.50%	EIF
85366	– Lamp-holders, plugs and sockets:		
853661	– – Lamp-holders:		
85366100	Lamp-holders, for a voltage not exceeding 1,000 V	Free	EIF
853669	– – Other		
85366910	Plugs and sockets for co-axial cables and printed circuits	Free	EIF

HS 2012	Description	Base Rate	Staging Category
85366990	Other plugs and sockets, for a voltage not exceeding 1000 V	3.50%	EIF
853670	– Connectors for optical fibres, optical fibre bundles or cables:		
85367000	Connectors for optical fibres, optical fibre bundles or cables	3.00%	EIF
853690	– Other apparatus		
85369010	Conductive glass	Free	EIF
85369020	Connection and contact elements for wires and cables	Free	EIF
85369030	Wafer probers	Free	EIF
85369090	Other articles of heading 85.36	3.00%	EIF
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		
85371010	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1.00%	EIF
85371090	Other apparatus for electric control or the distribution of electricity, for a voltage not exceeding 1,000 V	6.50%	EIF
853720	– For a voltage exceeding 1,000 V		
85372011	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage exceeding 1,000 V but less than 3,000 V	1.00%	EIF
85372019	Other apparatus for electric control or the distribution of electricity, for a voltage exceeding 1,000 V less than 3,000 V	6.50%	EIF
85372021	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries for a voltage 3,000 V and over	1.00%	EIF
85372029	Other apparatus for electric control or the distribution of electricity, for a voltage 3,000 V and over	8.50%	EIF
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		
85381000	Boards, panels, consoles, desks, cabinets, and other bases for the goods of heading 85.37, not equipped with their apparatus	5.00%	EIF
853890	– Other:		
85389010	Parts and fittings of switches and breakers	2.00%	EIF
85389020	Other parts suitable for use solely or principally with the apparatus of heading 8537	5.00%	EIF
85389090	Other parts suitable for use solely or principally with the apparatus of heading 85.35 or 85.36	3.00%	EIF
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	5.00%	EIF
85392	– Other filament lamps, excluding ultra-violet or infra-red lamps:		
853921	– – Tungsten halogen		

HS 2012	Description	Base Rate	Staging Category
85392100	Tungsten halogen lamps	5.00%	EIF
853922	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
85392210	Electric filament lamps for general lighting, of a power not exceeding 220 w and for a voltage exceeding 100 v	5.00%	EIF
85392220	Coloured lamps, for decoration, of a power not exceeding 220 w and for a voltage exceeding 100 v	5.00%	EIF
85392290	Other electric filament lamps, of a power not exceeding 220 w and for a voltage exceeding 100 v	4.00%	EIF
853929	-- Other		
85392910	Other electric filament lamps for general lighting	5.00%	EIF
85392920	Other coloured lamps, for decoration	5.00%	EIF
85392990	Other electric filament lamps	3.40%	EIF
85393	-- Discharge lamps, other than ultra-violet lamps:		
853931	-- -- Fluorescent, hot cathode		
85393100	Fluorescent lamps, hot cathode	5.00%	EIF
853932	-- -- Mercury or sodium vapour lamps; metal halide lamps		
85393210	Electric mercury vapour lamps	7.50%	EIF
85393220	Sodium vapour lamps	7.50%	EIF
85393230	Metal halide lamps	5.00%	EIF
853939	-- -- Other		
85393910	Bulbs, electric, for fishing	5.00%	EIF
85393920	Cool cathode lamp	1.00%	EIF
85393990	Other discharge lamps	5.00%	EIF
85394	-- Ultra-violet or infra-red lamps; arc-lamps:		
853941	-- -- Arc-lamps		
85394100	Arc-lamps	5.00%	EIF
853949	-- -- Other:		
85394910	Ultra-violet lamps	3.40%	EIF
85394920	Infra-red lamps	3.40%	EIF
853990	-- Parts:		
85399000	Parts of articles of heading 85.39	1.70%	EIF
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):		
85401	-- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
854011	-- -- Colour		
85401100	Colour cathode-ray television picture tubes, including video monitor cathode-ray tubes	1.00%	EIF
854012	-- -- Monochrome		
85401200	monochrome cathode-ray television picture tubes, including video monitor cathode-ray tubes	1.00%	EIF
854020	-- Television camera tubes; image converters and intensifiers; other photo-cathode tubes		
85402000	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1.00%	EIF
854040	-- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		
85404000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free	EIF
854060	-- Other cathode-ray tubes		
85406000	Other cathode-ray tubes	Free	EIF
85407	-- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		

HS 2012	Description	Base Rate	Staging Category
854071	-- Magnetrons		
85407100	Magnetrons	1.00%	EIF
854079	-- Other		
85407900	Other microwave tubes	1.00%	EIF
85408	-- Other valves and tubes:		
854081	-- Receiver or amplifier valves and tubes		
85408100	Receiver or amplifier valves and tubes	1.00%	EIF
854089	-- Other		
85408910	Numerical indicator tubes, fluorescent type	1.00%	EIF
85408990	Other valves and tubes	1.00%	EIF
85409	-- Parts:		
854091	-- Of cathode-ray tubes		
85409110	Fly back transformer	5.00%	EIF
85409190	Other parts of cathode-ray tubes	1.00%	EIF
854099	-- Other		
85409900	Other parts of articles of heading 85.40	1.00%	EIF
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor 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		
85411010	Chips and wafers of diodes, other than photosensitive or light emitting diodes	Free	EIF
85411090	Other diodes, other than photosensitive or light emitting diodes	Free	EIF
85412	-- Transistors, other than photosensitive transistors:		
854121	-- With a dissipation rate of less than 1 W		
85412100	Transistors, with a dissipation rate of less than 1 w	Free	EIF
854129	-- Other		
85412910	Chips and wafers of transistors	Free	EIF
85412990	Other transistors	Free	EIF
854130	-- Thyristors, diacs and triacs, other than photosensitive devices		
85413000	Thyristors, diacs and triacs, other than photosensitive devices	Free	EIF
854140	-- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		
85414011	Chips and wafers of photo-diodes and photo-transistors	Free	EIF
85414019	Other photo-diodes and photo-transistors	Free	EIF
85414021	Chips and wafers of light emitting diodes	Free	EIF
85414029	Other light emitting diodes	Free	EIF
85414030	Solar cell	Free	EIF
85414040	Photovoltaic cells whether or not assembled in modules or made up into panels	Free	EIF
85414090	Other photosensitive semiconductor devices	Free	EIF
854150	-- Other semiconductor devices		
85415010	Quartz crystals oscillators	Free	EIF
85415090	Other semiconductor devices	Free	EIF
854160	-- Mounted piezo-electric crystals:		
85416000	Mounted piezo-electric crystals	Free	EIF
854190	-- Parts		
85419010	Mold	Free	EIF
85419020	Lead frames for transistors, diodes	Free	EIF
85419030	Parts and fittings of quartz crystal oscillators	Free	EIF
85419090	Other parts of articles of heading 85.41	Free	EIF
8542	Electronic integrated circuits:		

HS 2012	Description	Base Rate	Staging Category
85423	– 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	Free	EIF
854232	– – Memories		
85423200	Memories	Free	EIF
854233	– – Amplifiers		
85423300	Amplifiers	Free	EIF
854239	– – Other		
85423900	Other electronic integrated circuits	Free	EIF
854290	– Parts		
85429010	Lead frames for integrated circuits	Free	EIF
85429090	Other parts of articles of heading 85.42	Free	EIF
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:		
854310	– Particle accelerators		
85431000	Particle accelerators	Free	EIF
854320	– Signal generators		
85432000	Signal generators	3.70%	EIF
854330	– Machines and apparatus for electroplating, electrolysis or electrophoresis		
85433090	Other machines and apparatus for electroplating, electrolysis or electrophoresis	3.50%	EIF
854370	– Other machines and apparatus:		
85437010	Electric fence energisers	4.50%	EIF
85437021	Electrical detectors, for mines	Free	EIF
85437022	Electrical detectors, for metal objects	Free	EIF
85437030	Ozone generators	Free	EIF
85437040	Blasting and dynamiting sets, electrical (including safety detonators)	Free	EIF
85437051	Mixing units for use in sound recording	2.50%	EIF
85437052	Noise reduction units for use in sound recording	2.50%	EIF
85437060	Electrolytic polishing apparatus for polishing specimens for microscopic or metallurgical examination	Free	EIF
85437070	Electric fence chargers for pasturage	Free	EIF
85437081	Synchronisers, electrical, for synchronising electrical generators	Free	EIF
85437082	Electrical windscreen wipers, defrosters and demisters (except those for motor vehicles)	Free	EIF
85437091	Electrical machines with translation or dictionary functions	Free	EIF
85437092	Electrical nerve stimulator	Free	EIF
85437099	Other electrical machines and apparatus	4.50%	EIF
854390	– Parts:		
85439040	Electronic microassemblies of a kind solely or principally used in articles of heading 8543	Free	EIF
85439050	Electrophoretic display devices solely for manufacturing electronic reading device	Free	EIF
85439090	Other parts of articles of heading 85.43	2.50%	EIF
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:		
85441	– Winding wire:		

HS 2012	Description	Base Rate	Staging Category
854411	-- Of copper:		
85441100	Enameled copper wires	3.50%	EIF
854419	-- Other:		
85441900	Other winding wires	3.50%	EIF
854420	-- Co-axial cable and other co-axial electric conductors		
85442010	Co-axial cable	5.00%	EIF
85442090	Other co-axial electric conductors	5.00%	EIF
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 kind used in vehicles, aircraft or ships	3.50%	EIF
85444	-- Other electric conductors, for a voltage not exceeding 1,000 V:		
854442	-- Fitted with connectors		
85444210	Electric conductors, for a voltage not exceeding 1000V, fitted with connectors, of a kind used for telecommunications	Free	EIF
85444290	Other electric conductors, fitted with connectors, for a voltage not exceeding 1000 V	5.00%	EIF
854449	-- Other		
85444910	Electric conductors, for a voltage not exceeding 80 V, not fitted with connectors, of a kind used for telecommunications	Free	EIF
85444990	Other electric conductors, not fitted with connectors, for a voltage not exceeding 1000 V	5.00%	EIF
854460	-- Other electric conductors, for a voltage exceeding 1,000 V:		
85446010	Insulated cables for a voltage exceeding 69 kv and over	10.00%	EIF
85446020	Insulated cables for a voltage exceeding 3 kv and over, but less than 69 kv	7.50%	EIF
85446090	Other electric conductors, for a voltage exceeding 1,000 V	7.50%	EIF
854470	-- Optical fibre cables		
85447000	Optical fibre cables	Free	EIF
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:		
85451	-- Electrodes:		
854511	-- Of a kind used for furnaces		
85451100	Carbon electrodes of a kind used for furnaces	Free	EIF
854519	-- Other		
85451910	Carbon electrodes of a kind used for electrolysis	5.00%	EIF
85451990	Other carbon electrodes	5.00%	EIF
854520	-- Brushes:		
85452000	Carbon brushes	3.40%	EIF
854590	-- Other		
85459010	Arc-lamp carbons	5.00%	EIF
85459020	Battery carbons	2.50%	EIF
85459090	Other articles of carbon for electrical purposes	3.40%	EIF
8546	Electrical insulators of any material:		
854610	-- Of glass		
85461000	Electrical insulators of glass	5.00%	EIF
854620	-- Of ceramics:		
85462000	Electrical insulators of ceramics	5.00%	EIF
854690	-- Other:		
85469000	Other electrical insulators	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
85471000	Insulating fittings of ceramics	5.00%	EIF
854720	– Insulating fittings of plastic		
85472000	Insulating fitting of plastics	3.40%	EIF
854790	– Other:		
85479010	Electrical conduit tubing, of base metal lined with insulating material	6.00%	EIF
85479020	Electrical conduit joints, of base metal lined with insulating material	3.70%	EIF
85479030	Insulator for spark plugs, unconnected with metal fittings	5.00%	EIF
85479090	Other insulating fittings for electrical machines, appliances or equipment	3.40%	EIF
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	Waste lead-acid accumulators and spent lead-acid accumulators	Free	EIF
85481090	Waste and scrap of primary cells, primary batteries and other electric accumulators; spent primary cells, spent primary batteries and other spent electric accumulators	2.50%	EIF
854890	– Other		
85489010	Universal electronic microassemblies	Free	EIF
85489090	Other electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	2.50%	EIF
86	CHAPTER 86 RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS		
8601	Rail locomotives powered from an external source of electricity or by electric accumulators:		
860110	– Powered from an external source of electricity		
86011000	Rail locomotives, powered from an external source of electricity	5.00%	EIF
860120	– Powered by electric accumulators		
86012000	Rail locomotives, powered by electric accumulators	5.00%	EIF
8602	Other rail locomotives; locomotive tenders:		
860210	– Diesel-electric locomotives:		
86021000	Diesel-electric locomotives	5.00%	EIF
860290	– Other:		
86029010	Tenders	5.00%	EIF
86029090	Other rail locomotives	5.00%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
86031000	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04, powered from an external source of electricity	2.50%	EIF
860390	– Other		
86039000	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	5.00%	EIF
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)		
860400	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)		
86040010	Railway or tramway maintenance or service vehicles, self-propelled	2.50%	EIF
86040090	Other railway or tramway maintenance or service vehicles	5.00%	EIF
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) Railway or tramway goods vans and wagons, not self-propelled:		
860500	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) Railway or tramway goods vans and wagons, not self-propelled:		
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 86.04)	2.50%	EIF
8606			
860610	– Tank wagons and the like		
86061000	Tank wagons and the like, not self-propelled	2.50%	EIF
860630	– Self-discharging vans and wagons, other than those of subheading		
86063000	Self-discharging vans and wagons, not self-propelled	2.50%	EIF
86069	– Other:		
860691	– – Covered and closed		
86069110	Insulated or refrigerated vans and wagons, not self-propelled, other than those of subheading 8606.10	2.50%	EIF
86069190	Other railway or tramway goods vans and wagons, covered and closed, not self-propelled	2.50%	EIF
860692	– – Open, with non-removable sides of a height exceeding 60 cm		
86069200	Open, with non-removable sides of a height exceeding 60 cm, not self-propelled	2.50%	EIF
860699	– – Other		
86069900	Other railway and tramway freight cars, not self-propelled	2.50%	EIF
8607	Parts of railway or tramway locomotives or rolling-stock:		
86071	– Bogies, bissel-bogies, axles and wheels, and parts thereof:		
860711	– – Driving bogies and bissel-bogies		
86071100	Driving bogies and bissel-bogies.	5.00%	EIF
860712	– – Other bogies and bissel-bogies		
86071200	Other bogies and bissel-bogies	5.00%	EIF
860719	– – Other, including parts		
86071900	Other, including parts	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
86072	– Brakes and parts thereof:		
860721	– – Air brakes and parts thereof		
86072100	Air brakes and parts thereof	5.00%	EIF
860729	– – Other		
86072900	Other brakes and parts thereof	5.00%	EIF
860730	– Hooks and other coupling devices, buffers, and parts thereof		
86073000	Hooks and other coupling devices, buffers, and parts thereof	5.00%	EIF
86079	– Other:		
860791	– – Of locomotives		
86079110	Parts of diesel locomotives	2.50%	EIF
86079190	Parts of other locomotives	5.00%	EIF
860799	– – Other		
86079900	Parts of other railway cars	5.00%	EIF
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:		
86080011	Turntables, assembled railway and parts thereof	2.50%	EIF
86080019	Other railway and tramway track fixtures and fittings and parts thereof	2.50%	EIF
86080021	Semaphores and parts thereof	2.50%	EIF
86080029	Other signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof	5.00%	EIF
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:		
860900	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	Free	EIF
87	Chapter 87 vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		
8701	Tractors (other than tractors of heading 87.09):		
870110	– Pedestrian controlled tractors		
87011000	Pedestrian controlled tractors	5.00%	EIF
870120	– Road tractors for semi-trailers:		
87012000	Road tractors for semi-trailers	25.00%	EIF
870130	– Track-laying tractors		
87013010	Tractors, winch, track-laying type	Free	EIF
87013090	Other track-laying tractors	Free	EIF
870190	– Other		
87019010	Tractors, winch, wheel type	5.00%	EIF
87019020	Tractors, for agricultural use	Free	EIF
87019090	Other tractors	5.00%	EIF
8702	Motor vehicles for the transport of ten or more persons, including the driver:		

HS 2012	Description	Base Rate	Staging Category
870210	– With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
87021010	Airfield passenger bus	Free	EIF
87021020	Low chassis bus, without steps and ladders at the vehicle door entrance , for which the height from the ground to the floor does not exceed 35 cm	15.00%	EIF
87021030	Hybrid electric-petroleum bus	25.00%	EIF
87021090	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	25.00%	EIF
870290	– Other		
87029010	Gas bus	10.00%	EIF
87029020	Electric bus	25.00%	EIF
87029090	Other motor vehicles for the transport of ten or more persons, including the driver	25.00%	EIF
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		
87031000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	15.00%	EIF
87032	– Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	– – Of a cylinder capacity not exceeding 1,000 cc:		
87032110	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 cc	17.50%	5
87032190	Other passenger cars, of a cylinder capacity not exceeding 1,000 cc	17.50%	5
870322	– – Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
87032210	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	17.50%	5
87032290	Other passenger cars, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	17.50%	5
870323	– – Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
87032310	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	17.50%	5
87032390	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	17.50%	5
870324	– – Of a cylinder capacity exceeding 3,000 cc:		
87032410	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	17.50%	5
87032490	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	17.50%	5
87033	– Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870331	– – Of a cylinder capacity not exceeding 1,500 cc:		
87033110	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 cc	17.50%	5
87033190	Other passenger cars, of a cylinder capacity not exceeding 1,500 cc	17.50%	5
870332	– – Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
87033210	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	17.50%	5

HS 2012	Description	Base Rate	Staging Category
87033290	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	17.50%	5
870333	– – Of a cylinder capacity exceeding 2,500 cc:		
87033311	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	17.50%	5
87033312	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	17.50%	5
87033391	Other passenger cars, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	17.50%	5
87033392	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	17.50%	5
870390	– Other:		
87039010	Other sedan (including convertible, sports) and station wagons	17.50%	5
87039020	Ambulance truck	Free	EIF
87039090	Other passenger cars and other motor vehicles principally designed for the transport of persons	17.50%	5
8704	Motor vehicles for the transport of goods:		
870410	– Dumpers designed for off-highway use:		
87041010	Dumpers designed for off-highway use, g.v.w. not exceeding 3.5 tonnes	Free	EIF
87041090	Other dumpers designed for off-highway use	Free	EIF
87042	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870421	– – G.v.w. not exceeding 5 tonnes:		
87042111	Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	17.50%	5
87042119	Other trucks with diesel or semi-diesel engine, g.v.w. not exceeding 3.5 tonnes	17.50%	5
87042121	Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25.00%	EIF
87042129	Other trucks with diesel or semi-diesel engine, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25.00%	EIF
870422	– – G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
87042210	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25.00%	EIF
87042290	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25.00%	EIF
870423	– – G.v.w. exceeding 20 tonnes:		
87042310	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	25.00%	EIF
87042390	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 20 tonnes	25.00%	EIF
87043	– Other, with spark-ignition internal combustion piston engine:		
870431	– – G.v.w. not exceeding 5 tonnes:		
87043111	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. not exceeding 3.5 tonnes	17.50%	5
87043119	Other trucks with gasoline engine, g.v.w. not exceeding 3.5 tonnes	17.50%	5
87043121	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25.00%	EIF
87043129	Other trucks with gasoline engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25.00%	EIF
870432	– – G.v.w. exceeding 5 tonnes:		

HS 2012	Description	Base Rate	Staging Category
87043200	Trucks with gasoline engine, g.v.w. exceeding 5 tonnes	25.00%	EIF
870490	– Other:		
87049030	Electric transport vehicle for sport apparatus, not drive devices	7.50%	EIF
87049090	Other motor vehicles for the transport of goods	25.00%	EIF
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		
87051010	Crane lorries fitted with lifting device for lifting purpose solely (without cargo space)	5.00%	EIF
87051090	Other crane lorries	7.50%	EIF
870520	– Mobile drilling derricks		
87052000	Mobile drilling derricks	7.50%	EIF
870530	– Fire fighting vehicles		
87053000	Fire fighting vehicles and fire escapes	Free	EIF
870540	– Concrete-mixer lorries		
87054000	Concrete-mixer lorries	5.00%	EIF
870590	– Other		
87059011	Tank lorries, g.v.w. not exceeding 3.5 tonnes	25.00%	EIF
87059012	Tank lorries, g.v.w. exceeding 3.5 tonnes	30.00%	EIF
87059021	Winch trucks, g.v.w. not exceeding 3.5 tonnes	25.00%	EIF
87059022	Winch trucks, g.v.w. exceeding 3.5 tonnes	30.00%	EIF
87059040	Mobile radiological units	2.50%	EIF
87059051	Sprinklers, road sweep lorries, sewer cleaning lorries, sewer and catch basin cleaning lorries, power sweeper lorries, beach sweep lorries	2.50%	EIF
87059052	Garbage collector, cesspool emptiers	2.50%	EIF
87059060	Radio-broadcasting trucks, searchlight trucks	2.50%	EIF
87059070	Blood-mobiles	2.50%	EIF
87059080	Spraying lorries	2.50%	EIF
87059090	Other special purpose motor vehicles, other than those principally designed for the transport of persons or goods	5.00%	EIF
8706	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
870600	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
87060010	Passenger car chassis with engine mounted	17.50%	5
87060021	Gas bus chassis with engine mounted	15.00%	EIF
87060029	Other bus chassis with engine mounted	25.00%	EIF
87060031	Trucks chassis, g.v.w. not exceeding 3.5 tonnes, with engine mounted	17.50%	5
87060032	Trucks chassis, g.v.w. exceeding 3.5 tonnes, but not exceeding 5 tonnes, with engine mounted	25.00%	EIF
87060033	Trucks chassis, G.V.W. exceeding 5 tonnes, but not exceeding 20 tonnes, with engine mounted	25.00%	EIF
87060034	Trucks chassis, g.v.w. exceeding 20 tonnes, with engine mounted	25.00%	EIF
87060090	Other chassis for special purpose vehicles with engine mounted	30.00%	EIF
8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05:		
870710	– For the vehicles of heading 87.03		
87071000	Bodies (including cabs), for the vehicles of heading 87.03	15.00%	5
870790	– Other:		

HS 2012	Description	Base Rate	Staging Category
87079010	Cab assembly of heavy vehicles including cabs (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.50%	EIF
87079090	Other bodies (including cabs), for the motor vehicles	15.00%	5
8708	Parts and accessories of the motor vehicles of headings 87.01 to 87.05:		
870810	– Bumpers and parts thereof:		
87081000	Bumpers and parts thereof	12.50%	10
87082	– Other parts and accessories of bodies (including cabs):		
870821	– – Safety seat belts:		
87082100	Safety seat belts	7.50%	EIF
870829	– – Other:		
87082911	Press bigelement of heavy vehicle drive room	2.50%	EIF
87082919	Other pressed elements of vehicles	12.50%	10
87082920	Parts of safety seat belts	7.50%	EIF
87082990	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05	15.00%	10
870830	– Brakes and servo-brakes; parts thereof:		
87083010	Brakes and servo-brakes, mounted with brake linings	15.00%	10
87083020	Other brakes or servo-brakes	5.00%	EIF
87083091	Mounted brake linings	15.00%	10
87083092	Parts of vacuum brake booster	5.00%	EIF
87083099	Parts of Other brakes and servo-brakes	5.00%	EIF
870840	– Gear boxes and parts thereof		
87084010	Automatic variable speed gear boxes	Free	EIF
87084020	Other gear boxes	Free	EIF
87084080	Parts of gear boxes	Free	EIF
870850	– Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
87085011	Drive axles with differential of heavy vehicles, whether or not provided with other transmission component,(g.v.w. over 3.5 tonnes is called heavy vehicles)	2.50%	EIF
87085019	Other drive axles with differential, whether or not provided with other transmission components	12.50%	10
87085021	Non-driving axles and parts of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.50%	EIF
87085029	Other non-driving axles and parts thereof	15.00%	10
87085091	Parts of drive axles of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.50%	EIF
87085099	Other articles and parts thereof subheading 8708.50	12.50%	10
870870	– Road wheels and parts and accessories thereof:		
87087010	Road wheels, of iron or steel, in the rough state	10.00%	10
87087020	Road wheels, of aluminium, in the rough state	5.00%	EIF
87087030	Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.50%	EIF
87087090	Other road wheels and parts and accessories thereof	15.00%	10
870880	– Suspension systems and parts thereof (including shock-absorbers):		
87088010	Suspension shock-absorbers	15.00%	10
87088020	Other suspension systems	15.00%	10
87088090	Parts and accessories for suspension systems	15.00%	10
87089	– Other parts and accessories:		
870891	– – Radiators and parts thereof:		
87089110	Radiators	12.50%	10
87089190	parts of Radiators	12.50%	10
870892	– – Silencers (mufflers) and exhaust pipes; parts thereof:		
87089210	Silencers and exhaust pipes	15.00%	10
87089290	Parts of silencers and exhaust pipes	15.00%	10

HS 2012	Description	Base Rate	Staging Category
870893	-- Clutches and parts thereof:		
87089300	Clutches and parts thereof	12.50%	10
870894	-- Steering wheels, steering columns and steering boxes; parts thereof:		
87089410	Steering wheels, steering columns and steering boxes	7.50%	EIF
87089491	Gears and racks for steering	4.00%	EIF
87089499	Parts of other steering wheels, steering columns and steering boxes	7.50%	EIF
870895	-- Safety airbags with inflater system; parts thereof		
87089510	Safety airbags with inflater system	15.00%	10
87089590	Parts of safety airbags with inflater system	15.00%	10
870899	-- Other:		
87089911	Chassis for passenger cars, without engines	17.50%	10
87089912	Chassis for buses, without engines	25.00%	EIF
87089921	Chassis for trucks, g.v.w. not exceeding 3.5 tonnes, without engines	17.50%	10
87089922	Chassis for trucks, g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes, without engines	25.00%	EIF
87089923	Chassis for trucks, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, without engines	25.00%	EIF
87089924	Chassis for trucks, g.v.w. exceeding 20 tonnes, without engines	25.00%	EIF
87089960	Speed limit indicators	7.50%	EIF
87089970	Parts and accessories for farm transport vehicle	2.50%	EIF
87089981	Transmission shafts and transmission parts and components thereof, of iron or steel, in the rough state	10.00%	10
87089982	Transmission shafts, journal cross type and constant velocity type	15.00%	10
87089983	Journal cross joint, tripod type constant velocity joint	5.00%	EIF
87089990	Parts and accessories for other motor vehicles	15.00%	EIF
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:		
87091	-- Vehicles:		
870911	-- Electrical		
87091110	Electrical works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods	10.00%	10
87091120	Electrical tractors of the type used on railway station platforms	10.00%	EIF
87091190	Other tractors	10.00%	EIF
870919	-- Other:		
87091910	Other 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	15.00%	EIF
87091920	Tractors of the type used on railway station platforms	10.00%	EIF
87091990	Other tractors	10.00%	EIF
870990	-- Parts:		
87099000	Parts of vehicles of heading 87.09	10.00%	EIF
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
871000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		

HS 2012	Description	Base Rate	Staging Category
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free	EIF
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		
87111011	Motorcycle, specially constructed, equipped with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for limb disabled	Free	EIF
87111019	Other motorcycles, with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc	18.00%	10
87111020	Cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc	18.00%	10
871120	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
87112010	Motorcycles, specially constructed, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 150 cc, for limb disabled	Free	EIF
87112090	Other motorcycles, cycles, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20.00%	10
871130	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
87113000	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	18.00%	10
871140	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
87114000	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20.00%	10
871150	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		
87115000	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20.00%	10
871190	– Other		
87119010	Side cars	3.40%	EIF
87119020	Other motorcycles	18.00%	10
87119030	Other cycles fitted with an auxiliary motor	20.00%	10
8712	Bicycles and other cycles (including delivery tricycles), not motorised:		
871200	Bicycles and other cycles (including delivery tricycles), not motorised:		
87120010	Bicycles	6.00%	EIF
87120090	Other cycles	5.00%	EIF
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled:		
871310	– Not mechanically propelled		
87131000	Carriages for disabled persons, not mechanically propelled	Free	EIF
871390	– Other		
87139000	Carriages for disabled persons, motorized	Free	EIF
8714	Parts and accessories of vehicles of headings 87.11 to 87.13:		
871410	– Of motorcycles (including mopeds)		

HS 2012	Description	Base Rate	Staging Category
87141010	Clutches, gear boxes, transmission equipment and parts thereof	15.00%	EIF
87141090	Other parts and accessories of motorcycles	10.00%	EIF
871420	– Of carriages for disabled persons		
87142000	Parts and accessories of carriages for disabled persons	Free	EIF
87149	– Other:		
871491	– – Frames and forks, and parts thereof		
87149110	Cycle frame lugs, rough	5.00%	EIF
87149120	Other frames and forks, and parts thereof	5.00%	EIF
871492	– – Wheel rims and spokes		
87149200	Wheel rims and spokes	5.00%	EIF
871493	– – Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
87149310	Hubs, other than coaster braking hubs and hub brakes	5.00%	EIF
87149320	Free-wheel sprocket-wheels	5.00%	EIF
871494	– – Brakes, including coaster braking hubs and hub brakes, and parts thereof		
87149410	Caliper brake and parts thereof	5.00%	EIF
87149420	Coaster braking hub and parts thereof	5.00%	EIF
87149490	Other brakes and parts thereof	5.00%	EIF
871495	– – Saddles		
87149500	Saddles of cycles	5.00%	EIF
871496	– – Pedals and crank-gear, and parts thereof		
87149610	Pedals and parts thereof	5.00%	EIF
87149620	Crank-gear and parts thereof	5.00%	EIF
871499	– – Other		
87149910	Parts for side cars	5.00%	EIF
87149920	Reflective sheets and bands, suitable for vehicles use	5.00%	EIF
87149990	Other parts and accessories of vehicles of headings 87.11 to 87.13	5.00%	EIF
8715	Baby carriages and parts thereof		
871500	Baby carriages and parts thereof		
87150000	Baby carriages and parts thereof	5.00%	EIF
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		
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	5.00%	EIF
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	3.50%	EIF
87163	– Other trailers and semi-trailers for the transport of goods:		
871631	– – Tanker trailers and tanker semi-trailers:		
87163100	Tanker trailers and tanker semi-trailers	7.50%	EIF
871639	– – Other:		
87163910	Trailers, fire fighting equipment	7.50%	EIF
87163990	Other trailers and semi-trailers for the transport of goods	7.50%	EIF
871640	– Other trailers and semi-trailers		
87164000	Other trailers and semi-trailers	7.50%	EIF
871680	– Other vehicles:		
87168000	Other vehicles, not mechanically propelled	7.50%	EIF
871690	– Parts:		
87169000	Parts of vehicles of heading 87.16	2.50%	EIF
88	Chapter 88 aircraft, spacecraft and parts thereof		
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		

HS 2012	Description	Base Rate	Staging Category
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
88010010	Gliders and hang gliders	Free	EIF
88010021	Balloons used in aeronautics and meteorology	5.00%	EIF
88010022	Balloons, free or captive	5.00%	EIF
88010030	Dirigibles	Free	EIF
88010090	Other non-powered aircraft	Free	EIF
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
88021	– Helicopters:		
880211	– – Of an unladen weight not exceeding 2,000 kg		
88021100	Helicopters, of an unladen weight not exceeding 2,000 kg	Free	EIF
880212	– – Of an unladen weight exceeding 2,000 kg		
88021200	Helicopters, of an unladen weight exceeding 2,000 kg	Free	EIF
880220	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	EIF
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	Free	EIF
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	Free	EIF
880260	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	EIF
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	Free	EIF
880320	– Under-carriages and parts thereof		
88032000	Under-carriages and parts thereof	Free	EIF
880330	– Other parts of aeroplanes or helicopters		
88033000	Other parts of aeroplanes or helicopters	Free	EIF
880390	– Other		
88039000	Parts of other goods of heading 88.01 or 88.02	Free	EIF
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); parts thereof and accessories thereto	Free	EIF
88040020	Rotochutes; parts thereof and accessories thereto	Free	EIF
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		
88051000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	EIF
88052	– Ground flying trainers and parts thereof:		
880521	– – Air combat simulators and parts thereof		
88052100	Air combat simulators and parts thereof	Free	EIF
880529	– – Other		
88052900	Other ground flying trainers and parts thereof	Free	EIF
89	Chapter 89 ships, boats and floating structures		

HS 2012	Description	Base Rate	Staging Category
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:		
89011000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Free	EIF
890120	– Tankers		
89012000	Tankers	Free	EIF
890130	– Refrigerated vessels, other than those of subheading 8901.20:		
89013000	Refrigerated vessels	Free	EIF
890190	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
89019010	Ships, general cargo	Free	EIF
89019020	Bulk carriers	Free	EIF
89019030	Container ships	Free	EIF
89019090	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	EIF
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	Fishing vessels	Free	EIF
89020020	Factory ships and other vessels for processing or preserving fishery products	Free	EIF
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes:		
890310	– Inflatable		
89031010	Inflatable yachts and other vessels for pleasure or sports	7.00%	EIF
89031021	Inflatable rowing boats and canoes, for pleasure or sports	5.00%	EIF
89031029	Other inflatable rowing boats and canoes	Free	EIF
89039	– Other:		
890391	– – Sailboats, with or without auxiliary motor		
89039100	Sailboats, assembled or unassembled, with or without auxiliary motor	7.00%	EIF
890392	– – Motorboats, other than outboard motorboats		
89039200	Motor boats, assembled or unassembled, other than outboard motorboats	7.00%	EIF
890399	– – Other		
89039910	Other yachts and vessels for pleasure or sports	6.00%	EIF
89039921	Other rowing boats and canoes, for pleasure or sports	5.00%	EIF
89039929	Other rowing boats and canoes	Free	EIF
8904	Tugs and pusher craft:		
890400	Tugs and pusher craft:		
89040000	Tugs and pusher craft	Free	EIF
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	Free	EIF
890520	– Floating or submersible drilling or production platforms:		
89052000	Floating submersible drilling or production platforms	Free	EIF
890590	– Other:		
89059010	Floating docks	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
89059020	Light-vessels, fire-floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function	Free	EIF
8906	Other vessels, including warships and lifeboats other than rowing boats:		
890610	– Warships		
89061000	Warships	Free	EIF
890690	– Other:		
89069010	Lifeboats	Free	EIF
89069020	Supplies required for repairing and building of vessels	Free	EIF
89069090	Other vessels other than rowing boats	Free	EIF
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):		
890710	– Inflatable rafts		
89071010	Life-saving rafts	Free	EIF
89071090	Other inflatable rafts	10.00%	EIF
890790	– Other		
89079000	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	10.00%	EIF
8908	Vessels and other floating structures for breaking up		
890800	Vessels and other floating structures for breaking up		
89080010	Vessels for breaking up	Free	EIF
89080020	Other floating structures for breaking up	Free	EIF
90	Chapter 90 optical, photographic, cinematographic, measuring, cheking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		
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 fibre bundles and cables	Free	EIF
900120	– Sheets and plates of polarising material		
90012000	Sheets and plates of polarising material	1.00%	EIF
900130	– Contact lenses		
90013000	Contact lenses	5.00%	EIF
900140	– Spectacle lenses of glass		
90014000	Spectacle lenses of glass	5.00%	EIF
900150	– Spectacle lenses of other materials		
90015000	Spectacle lenses of other materials	3.00%	EIF
900190	– Other:		
90019010	Blank for glass	3.40%	EIF
90019020	Plastic-made blanks for contact lens	3.40%	EIF
90019090	Other optical elements, unmounted	5.00%	EIF
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:		
90021	– Objective lenses:		
900211	– – For cameras, projectors or photographic enlargers or reducers		
90021110	Interchangeable lenses, for single lens reflex cameras	Free	EIF
90021190	Other objective lenses, for cameras, projectors or photographic enlargers or reducers	5.00%	EIF
900219	– – Other		
90021900	Other objective lenses	3.40%	EIF
900220	– Filters		
90022000	Filters	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
900290	– Other		
90029010	Lenses and prisms, for light houses or beacons	5.00%	EIF
90029020	View finders for photographic cameras	5.00%	EIF
90029031	Lenses, additional mounted, for photoengraving and documentcopying	3.40%	EIF
90029032	Lenses, additional mounted, for television or cinimatographic cameras or projectors	3.40%	EIF
90029033	Lenses, additional mounted, for microscopes	5.00%	EIF
90029039	Other additional mounted lenses	5.00%	EIF
90029040	Other optical elements, mounted, for microscopes	5.00%	EIF
90029090	Other optical elements, mounted	5.00%	EIF
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof:		
90031	– Frames and mountings:		
900311	– – Of plastics		
90031100	Frames and mountings for spectacles, goggles or the like, of plastic	5.00%	EIF
900319	– – Of other materials		
90031910	Frames and mountings for spectacles, goggles or the like, of tortoise shell	10.00%	EIF
90031920	Frames and mountings for spectacles, goggles or the like, of base metal	5.00%	EIF
90031930	Frames and mountings for spectacles, goggles or the like, of precious metal	5.00%	EIF
90031990	Frames and mountings for spectacles, goggles or the like, of other materials	5.00%	EIF
900390	– Parts		
90039000	Parts of frames and mountings for spectacles, goggles or the like	5.00%	EIF
9004	Spectacles, goggles and the like, corrective, protective or other:		
900410	– Sunglasses		
90041000	Sunglasses	5.00%	EIF
900490	– Other:		
90049011	Goggles, x-ray protective	5.00%	EIF
90049012	Goggles, laser protective	5.00%	EIF
90049019	Other goggles, protective	5.00%	EIF
90049020	Glasses, mask for diving purpose	10.00%	EIF
90049090	Other spectacles and the like	10.00%	EIF
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	Telescopes, binocular	5.00%	EIF
900580	– Other instruments		
90058011	Telescopes, monocular	5.00%	EIF
90058019	Other optical telescopes	5.00%	EIF
90058090	Other astronomical instruments	3.00%	EIF
900590	– Parts and accessories (including mountings)		
90059000	Parts and accessories (including mountings) of articles of heading 90.05	2.50%	EIF
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	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
90063010	Cameras for medical or surgical examination of internal organs	5.00%	EIF
90063020	Comparison cameras for forensic or criminological purposes	5.00%	EIF
90063030	Cameras for underwater use or aerial survey	3.40%	EIF
900640	– Instant print cameras		
90064000	Instant print cameras	Free	EIF
90065	– Other cameras:		
900651	– – With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		
90065100	Other cameras, with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	3.40%	EIF
900652	– – Other, for roll film of a width less than 35 mm		
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5.00%	EIF
90065290	Other cameras, for roll film of a width less than 35 mm	3.40%	EIF
900653	– – Other, for roll film of a width of 35 mm		
90065310	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5.00%	EIF
90065390	Other cameras, for roll film of a width 35 mm	3.40%	EIF
900659	– – Other		
90065910	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5.00%	EIF
90065990	Other cameras	3.30%	EIF
90066	– Photographic flashlight apparatus and flashbulbs:		
900661	– – Discharge lamp ("electronic") flashlight apparatus		
90066100	Photographic discharge lamp ("electronic") flashlight apparatus	3.30%	EIF
900669	– – Other		
90066900	Other photographic flashlight apparatus	2.50%	EIF
90069	– Parts and accessories:		
900691	– – For cameras		
90069110	Tripods for still cameras	2.50%	EIF
90069190	Other parts and accessories for cameras	1.20%	EIF
900699	– – Other		
90069900	Other parts and accessories of articles of heading 90.06	1.20%	EIF
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:		
900710	– Cameras:		
90071000	Cinematographic cameras	5.00%	EIF
900720	– Projectors		
90072000	Cinematographic projectors	5.00%	EIF
90079	– Parts and accessories:		
900791	– – For cameras		
90079100	Parts and accessories of cinematographic cameras	2.50%	EIF
900792	– – For projectors		
90079200	Parts and accessories of cinematographic projectors	2.50%	EIF
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:		
900850	– Projectors, enlargers and reducers		
90085010	Image projectors; photographic enlargers and reducers, used in preparing plates for printing	5.00%	EIF
90085020	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3.40%	EIF

HS 2012	Description	Base Rate	Staging Category
90085090	Other photographic (other than cinematographic) enlargers and reducers	3.40%	EIF
900890	– Parts and accessories		
90089000	Parts and accessories of articles of heading 90.08	1.70%	EIF
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	3.70%	EIF
901050	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
90105010	X-rays film treatment machine	Free	EIF
90105020	Re-recorders for sound, cinematographic	Free	EIF
90105090	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	EIF
901060	– Projection screens		
90106000	Projection screens	5.00%	EIF
901090	– Parts and accessories:		
90109010	Reels for film	2.50%	EIF
90109020	Developing trays	2.50%	EIF
90109090	Parts and accessories of apparatus and equipments for other photographic (including cinematographic) laboratories	1.70%	EIF
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:		
901110	– Stereoscopic microscopes		
90111000	Stereoscopic microscopes	5.00%	EIF
901120	– Other microscopes, for photomicrography, cinephotomicrography or microprojection		
90112000	Microscopes, for photomicrography microcinematography or microprojection	5.00%	EIF
901180	– Other microscopes		
90118000	Other microscopes	5.00%	EIF
901190	– Parts and accessories		
90119000	Parts and accessories of articles of heading 90.11	5.00%	EIF
9012	Microscopes other than optical microscopes; diffraction apparatus:		
901210	– Microscopes other than optical microscopes; diffraction apparatus		
90121000	Microscopes other than optical microscopes; diffraction apparatus	5.00%	EIF
901290	– Parts and accessories		
90129000	Parts and accessories of articles of heading 90.12	2.50%	EIF
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 XVI		
90131010	Telescopic sights for fitting to arms	Free	EIF

HS 2012	Description	Base Rate	Staging Category
90131020	Periscopes	5.00%	EIF
90131090	Other articles of subheading 9013.10	5.00%	EIF
901320	– Lasers, other than laser diodes		
90132000	Lasers, other than laser diodes	5.00%	EIF
901380	– Other devices, appliances and instruments		
90138010	Door-eyes, fitted with optical elements	5.00%	EIF
90138020	Magnifier, pocket-type	5.00%	EIF
90138030	Liquid crystal devices	Free	EIF
90138090	Other optical appliances and instruments	5.00%	EIF
901390	– Parts and accessories		
90139010	Parts of liquid crystal devices	Free	EIF
90139090	Other parts and accessories of articles of heading 90.13	2.50%	EIF
9014	Direction finding compasses; other navigational instruments and appliances:		
901410	– Direction finding compasses		
90141000	Direction finding compasses	Free	EIF
901420	– Instruments and appliances for aeronautical or space navigation (other than compasses)		
90142000	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	EIF
901480	– Other instruments and appliances		
90148010	Radio fishfinders	Free	EIF
90148020	Hydrophones	5.00%	EIF
90148090	Other navigational instruments and appliances	Free	EIF
901490	– Parts and accessories		
90149000	Parts and accessories of articles of heading 90.14	Free	EIF
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:		
901510	– Rangefinders		
90151000	Rangefinders	3.40%	EIF
901520	– Theodolites and tacheometers		
90152000	Theodolites and tachymeters (tacheometers)	3.40%	EIF
901530	– Levels		
90153000	Levels	3.00%	EIF
901540	– Photogrammetrical surveying instruments and appliances		
90154000	Photogrammetrical surveying instruments and appliances	3.40%	EIF
901580	– Other instruments and appliances		
90158010	Seismographs	Free	EIF
90158020	Anemometers	Free	EIF
90158030	Radiosondes	Free	EIF
90158090	Other surveying instruments and appliances	3.40%	EIF
901590	– Parts and accessories		
90159010	Parts and accessories of articles of divisions 9015.80.10, 9015.80.20, 9015.80.30	Free	EIF
90159090	Parts and accessories of other articles of heading 90.15	1.70%	EIF
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	Analytical balances	Free	EIF
90160020	Assay balances	Free	EIF
90160030	Balances for precious stones	Free	EIF
90160090	Other balances	Free	EIF

HS 2012	Description	Base Rate	Staging 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		
90171010	Drafting tables and machines fitted with data processing system, whether or not automatic	Free	EIF
90171090	Other drafting tables and machines, whether or not automatic	4.00%	EIF
901720	– Other drawing, marking-out or mathematical calculating instruments:		
90172010	Drafting machines for data processing system	Free	EIF
90172020	Abacuses	2.50%	EIF
90172090	Other drawing, marking-out or mathematical calculating instruments	5.00%	EIF
901730	– Micrometers, callipers and gauges		
90173000	Micrometers, callipers and gauges	Free	EIF
901780	– Other instruments:		
90178010	Measuring tapes and the like	3.70%	EIF
90178090	Other articles of heading 90.17	5.00%	EIF
901790	– Parts and accessories:		
90179010	Parts and accessories of articles of subheading 9017.30	Free	EIF
90179090	Parts and accessories of other articles of heading 90.17	2.50%	EIF
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
90181	– Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
901811	– – Electro-cardiographs		
90181100	Electro-cardiographs	Free	EIF
901812	– – Ultrasonic scanning apparatus		
90181200	Ultrasonic scanning apparatus	Free	EIF
901813	– – Magnetic resonance imaging apparatus		
90181300	Magnetic resonance imaging apparatus	Free	EIF
901814	– – Scintigraphic apparatus		
90181400	Scintigraphic apparatus	Free	EIF
901819	– – Other		
90181910	Electroencephalograph	Free	EIF
90181930	Cardioscope	Free	EIF
90181990	Other electro-diagnostic apparatus	Free	EIF
901820	– Ultra-violet or infra-red ray apparatus		
90182000	Ultra-violet or infra-red ray apparatus	Free	EIF
90183	– Syringes, needles, catheters, cannulae and the like:		
901831	– – Syringes, with or without needles:		
90183100	Syringes, with or without needles	Free	EIF
901832	– – Tubular metal needles and needles for sutures		
90183200	Tubular metal needles and needles for sutures	Free	EIF
901839	– – Other		
90183900	Other catheters, cannulae and the like	Free	EIF
90184	– Other instruments and appliances, used in dental sciences:		

HS 2012	Description	Base Rate	Staging Category
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	Free	EIF
901849	-- Other		
90184910	Other instruments and appliances, used in dental sciences	Free	EIF
90184920	Parts and accessories of other instruments and appliances, used in dental sciences	Free	EIF
901850	-- Other ophthalmic instruments and appliances:		
90185000	Other ophthalmic instruments and appliances, of ophthalmic	Free	EIF
901890	-- Other instruments and appliances:		
90189010	Sphygmomanometer	Free	EIF
90189020	Stethoscope	Free	EIF
90189030	Intravenous administration set	Free	EIF
90189040	Linear accelerators, laser photocoagulators, shock wave lithotripsy apparatus	Free	EIF
90189050	Artificial kidney (dialysis) apparatus	Free	EIF
90189060	Infant incubator	Free	EIF
90189080	Other articles of heading 90.18	Free	EIF
90189090	Parts and accessories of other articles of heading 90.18	Free	EIF
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:		
90191011	Whirlpool baths	Free	EIF
90191019	Other massage apparatus	Free	EIF
90191020	Mechano-therapy appliances and psychological aptitude-testing apparatus	Free	EIF
901920	-- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
90192010	Ozone therapy apparatus	Free	EIF
90192020	Aerosol therapy apparatus	Free	EIF
90192030	Artificial respiration apparatus	Free	EIF
90192050	Iron lung	Free	EIF
90192060	Rescuer and self-rescuer	Free	EIF
90192090	Other therapeutic respiration apparatus	Free	EIF
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
902000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
90200010	Gas masks	3.00%	EIF
90200020	Oxygen breathing apparatus	3.00%	EIF
90200030	Filter respirators, fitted with mechanical parts or replaceable filters	3.00%	EIF
90200090	Other breathing appliances	3.00%	EIF
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		
90211010	Orthopaedic appliances	Free	EIF
90211020	Fracture appliances	Free	EIF

HS 2012	Description	Base Rate	Staging Category
90212	– Artificial teeth and dental fittings:		
902121	– – Artificial teeth		
90212100	Artificial teeth	Free	EIF
902129	– – Other		
90212910	Metal crowns, for dental	Free	EIF
90212990	Other dental fittings	Free	EIF
90213	– Other artificial parts of the body:		
902131	– – Artificial joints		
90213100	Artificial joints	Free	EIF
902139	– – Other		
90213911	Total artificial heart	Free	EIF
90213912	Artificial heart valve	Free	EIF
90213920	Artificial vascular graft	Free	EIF
90213931	Artificial intraocular lens	Free	EIF
90213932	Artificial eye	Free	EIF
90213940	Artificial limbs	Free	EIF
90213950	Mammary prosthesis	Free	EIF
90213960	Hip prosthesis, plates, nails, bone screws, bone cement	Free	EIF
90213990	Other artificial parts of the body	Free	EIF
902140	– Hearing aids, excluding parts and accessories		
90214000	Hearing aids, excluding parts and accessories	Free	EIF
902150	– Pacemakers for stimulating heart muscles, excluding parts and accessories		
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	EIF
902190	– Other		
90219010	Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Free	EIF
90219090	Other articles of heading 90.21	Free	EIF
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:		
90221	– 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	Free	EIF
902213	– – Other, for dental uses		
90221300	Other apparatus based on the use of X-rays, for dental uses	Free	EIF
902214	– – Other, for medical, surgical or veterinary uses		
90221400	Other apparatus based on the use of X-rays, for medical surgical or veterinary uses	Free	EIF
902219	– – For other uses		
90221900	Apparatus base on the use of X-ray for other uses	Free	EIF
90222	– 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		
90222110	Cobalt 60 teletherapy apparatus	Free	EIF
90222190	Other apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	Free	EIF
902229	– – For other uses		

HS 2012	Description	Base Rate	Staging Category
90222900	Apparatus base on the use of alpha, beta or gamma radiations for other uses	Free	EIF
902230	– X-ray tubes		
90223000	X-ray tubes	Free	EIF
902290	– Other, including parts and accessories		
90229000	Other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, including parts and accessories	Free	EIF
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
902300	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
90230010	Ground maintenance training simulators	Free	EIF
90230090	Other instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Free	EIF
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	Free	EIF
902480	– Other machines and appliances		
90248000	Other articles of heading 90.24	Free	EIF
902490	– Parts and accessories		
90249000	Parts and accessories of articles of heading 90.24	Free	EIF
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:		
90251	– Thermometers and pyrometers, not combined with other instruments:		
902511	– – Liquid-filled, for direct reading		
90251110	Clinical thermometers, liquid-filled, for direct reading	Free	EIF
90251190	Other thermometers and pyrometers, liquid-filled, for direct reading	Free	EIF
902519	– – Other		
90251910	Thermometer gauges for motor vehicles	10.00%	EIF
90251990	Other thermometers and pyrometers, not combined with other instruments	Free	EIF
902580	– Other instruments		
90258010	Barometers, not combined with other instruments	Free	EIF
90258090	Other articles of heading 90.25	Free	EIF
902590	– Parts and accessories		
90259000	Parts and accessories of articles of heading 90.25	Free	EIF
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	Instruments and apparatus for measuring or checking the flow or level of liquids for motor vehicles or motorcycles	Free	EIF
90261091	Other instruments and apparatus for measuring the flow or level of liquids	Free	EIF

HS 2012	Description	Base Rate	Staging Category
90261092	Other instruments and apparatus for checking the flow or level of liquids	Free	EIF
902620	– For measuring or checking pressure:		
90262010	Instruments and apparatus for measuring or checking pressure, for motor vehicles or motorcycles	Free	EIF
90262091	Other instruments and apparatus for measuring pressure	Free	EIF
90262092	Other instruments and apparatus for checking pressure	Free	EIF
902680	– Other instruments or apparatus		
90268010	Other instruments and apparatus for measuring the flow of gases or other variables	Free	EIF
90268020	Other instruments and apparatus for checking the flow of gases or other variables	Free	EIF
90268090	Other articles of heading 90.26	Free	EIF
902690	– Parts and accessories		
90269000	Parts and accessories of articles of heading 90.26	Free	EIF
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	Free	EIF
902720	– Chromatographs and electrophoresis instruments		
90272000	Chromatographs and electrophoresis instruments	Free	EIF
902730	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		
90273010	Spectrometer	Free	EIF
90273020	Spectrophotometers	Free	EIF
90273030	Spectrographs	Free	EIF
902750	– Other instruments and apparatus using optical radiations (UV, visible, IR)		
90275000	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	EIF
902780	– Other instruments and apparatus		
90278011	Density meters	Free	EIF
90278012	Luxmeters	Free	EIF
90278013	Exposure meters	Free	EIF
90278020	Saccharimeters	Free	EIF
90278030	Calorimeters	Free	EIF
90278040	Dust analysis apparatus for gases	Free	EIF
90278050	Phonometers	Free	EIF
90278060	PH meter (PH meter with temperature gauge combined)	Free	EIF
90278070	Amino acid analyzer	Free	EIF
90278080	Hematology analyzer or blood cell counter	Free	EIF
90278090	Other articles of heading 90.27	Free	EIF
902790	– Microtomes; parts and accessories		
90279010	Microtomes	Free	EIF
90279090	Parts and accessories of articles of heading 90.27	Free	EIF
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
902810	– Gas meters		
90281010	Microprocessor-based gas meter (equipped with auto safety-checking and disaster-preventing devices)	Free	EIF
90281090	Other gas supply or production meters, including calibrating meters	Free	EIF

HS 2012	Description	Base Rate	Staging Category
902820	– Liquid meters		
90282000	Liquid supply or production meters, including calibrating meters	Free	EIF
902830	– Electricity meters		
90283000	Electricity supply meters	2.50%	EIF
902890	– Parts and accessories		
90289000	Parts and accessories of articles of heading 90.28	Free	EIF
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		
90291021	Revolution counters, hand operated	5.00%	EIF
90291022	Taximeters	5.00%	EIF
90291090	Other articles of subheading 9029.10	7.50%	EIF
902920	– Speed indicators and tachometers; stroboscopes		
90292010	Speed indicators and combined meters, for motor vehicles	10.00%	EIF
90292020	Speed indicators and combined meters, for motorcycles	5.00%	EIF
90292030	Other speed indicators and combined meters	7.50%	EIF
90292090	Other articles of subheading 9029.20	7.50%	EIF
902990	– Parts and accessories		
90299000	Parts and accessories of the articles of heading 90.29	2.00%	EIF
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	Free	EIF
903020	– Oscilloscopes and oscillographs:		
90302010	Cathode-ray oscilloscopes and cathode-ray oscillographs	3.00%	EIF
90302090	Other oscilloscopes and oscillographs	Free	EIF
90303	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
903031	– – Multimeters without a recording device		
90303100	Multimeters without a recording device	3.00%	EIF
903032	– – Multimeters with a recording device		
90303200	Multimeters with a recording device	Free	EIF
903033	– – Other, without a recording device		
90303310	Watt-meters, integrating without a recording device	3.00%	EIF
90303320	Voltmeters without a recording device	3.00%	EIF
90303330	Ammeters without a recording device	3.00%	EIF
90303340	Ohmmeters without a recording device	Free	EIF
90303390	Other instruments and apparatus, for measuring or checking voltage,current, resistance or power, without a recording device	3.00%	EIF
903039	– – Other, with a recording device		
90303900	Other instruments and apparatus, for measuring or checking voltage,current, resistance or power, with a recording device	Free	EIF
903040	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		

HS 2012	Description	Base Rate	Staging Category
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	EIF
90308	– Other instruments and apparatus:		
903082	– – For measuring or checking semiconductor wafers or devices		
90308200	Instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	EIF
903084	– – Other, with a recording device		
90308400	Other instruments and apparatus, with a recording device	Free	EIF
903089	– – Other		
90308910	Exposure meters, photoelectric	Free	EIF
90308990	Other articles of heading 90.30	Free	EIF
903090	– Parts and accessories		
90309010	Parts and accessories of instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	EIF
90309020	Parts of instruments and appliances for measuring or checking semiconductor wafers or devices	Free	EIF
90309090	Other parts and accessories of articles of heading 90.30	Free	EIF
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	Free	EIF
903120	– Test benches		
90312000	Test benches	Free	EIF
90314	– Other optical instruments and appliances:		
903141	– – For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices		
90314110	Optical instruments and appliances, electricity powered for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	EIF
90314190	Other optical instruments and appliances for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	EIF
903149	– – Other		
90314910	Other optical instruments and appliances, electricity powered	Free	EIF
90314920	Profile projectors	Free	EIF
90314991	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	EIF
90314999	Other optical instruments and appliances, for measuring or checking, not specified or included elsewhere in this Chapter	Free	EIF
903180	– Other instruments, appliances and machines:		
90318000	Other measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter	Free	EIF
903190	– Parts and accessories		
90319010	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices	Free	EIF
90319020	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	EIF
90319090	Other parts and accessories of articles of heading 90.31	Free	EIF

HS 2012	Description	Base Rate	Staging Category
9032	Automatic regulating or controlling instruments and apparatus:		
903210	– Thermostats:		
90321000	Thermostats	3.00%	EIF
903220	– Manostats		
90322000	Manostats	Free	EIF
90328	– Other instruments and apparatus:		
903281	– – Hydraulic or pneumatic		
90328100	Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus	Free	EIF
903289	– – Other		
90328910	Automatic voltage regulators, for a voltage exceeding 1,000 V	10.00%	10
90328990	Other automatic regulating or controlling instruments and apparatus	Free	EIF
903290	– Parts and accessories		
90329000	Parts and accessories of instruments and apparatus of heading 90.32	Free	EIF
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		
903300	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		
90330010	Parts for temperature gauges and meters, for motor vehicles	10.00%	EIF
90330090	Other parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	1.70%	EIF
91	Chapter 91 clocks and watches and parts thereof		
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:		
91011	– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
910111	– – With mechanical display only		
91011100	Wrist-watches, electrically operated, with mechanical display only	4.00%	EIF
910119	– – Other		
91011910	Wrist-watches, electrically operated, with opto-electronic	4.00%	EIF
91011990	Other wrist-watches, electrically operated	4.00%	EIF
91012	– Other wrist-watches, whether or not incorporating a stop-watch facility:		
910121	– – With automatic winding		
91012100	Wrist-watches, with automatic winding	4.00%	EIF
910129	– – Other		
91012900	Wrist-watches, other methods driven	4.00%	EIF
91019	– Other:		
910191	– – Electrically operated		
91019100	Pocket-watches and other watches, including stop-watches, electrically operated	5.00%	EIF
910199	– – Other		
91019900	Pocket-watches and other watches, including stop-watches, other methods driven	5.00%	EIF
9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01:		
91021	– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		

HS 2012	Description	Base Rate	Staging Category
910211	-- With mechanical display only		
91021100	Wrist-watches, electrically operated, with mechanical display only, other than those of heading 91.01	5.00%	EIF
910212	-- With opto-electronic display only		
91021200	Wrist-watches, electrically operated, with opto-electronic display only, other than those of heading 91.01	5.00%	EIF
910219	-- Other		
91021900	Other wrist-watches, electrically operated, other than those of heading 91.01	4.00%	EIF
91022	-- Other wrist-watches, whether or not incorporating a stop-watch facility:		
910221	--- With automatic winding		
91022100	Wrist-watches, with automatic winding, other than those of heading 91.01	4.00%	EIF
910229	-- Other		
91022900	Wrist-watches, other methods driven, other than those of heading 91.01	4.00%	EIF
91029	-- Other:		
910291	--- Electrically operated		
91029100	Pocket-watches and other watches, including stop-watches, electrically operated, other than those of heading 91.01	5.00%	EIF
910299	-- Other		
91029900	Pocket-watches and other watches, including stop-watches, other methods driven, other than those of heading 91.01	5.00%	EIF
9103	Clocks with watch movements, excluding clocks of heading 91.04:		
910310	-- Electrically operated		
91031000	Clocks with watch movements, electrically operated	5.00%	EIF
910390	-- Other		
91039000	Clocks with watch movements, other methods driven	5.00%	EIF
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		
910400	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	5.00%	EIF
9105	Other clocks:		
91051	-- Alarm clocks:		
910511	--- Electrically operated:		
91051100	Alarm clocks, electrically operated	5.00%	EIF
910519	-- Other		
91051900	Alarm clock, other methods driven	5.00%	EIF
91052	-- Wall clocks:		
910521	--- Electrically operated:		
91052100	Wall clocks, electrically operated	5.00%	EIF
910529	-- Other		
91052900	Wall clocks, other methods driven	5.00%	EIF
91059	-- Other:		
910591	--- Electrically operated:		
91059110	Chronometers, nautical	Free	EIF
91059120	Chronometers, astronomical	Free	EIF
91059191	Other clocks, driven by battery, accumulator or A.C. power	4.00%	EIF
91059199	Other clocks, electrically operated	4.50%	EIF
910599	-- Other		
91059900	Other clocks, other methods driven	4.50%	EIF
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):		

HS 2012	Description	Base Rate	Staging Category
910610	– Time-registers; time-recorders		
91061000	Time-registers; time recorders	5.00%	EIF
910690	– Other		
91069010	Parking meters	4.00%	EIF
91069090	Other articles of heading 91.06	4.00%	EIF
9107	Time switches with clock or watch movement or with synchronous motor		
910700	Time switches with clock or watch movement or with synchronous motor		
91070000	Time switches with clock or watch movement or with synchronous motor	5.00%	EIF
9108	Watch movements, complete and assembled:		
91081	– Electrically operated:		
910811	– – With mechanical display only or with a device to which a mechanical display can be incorporated		
91081110	Watch movements, complete and assembled, battery or accumulator powered, with mechanical display only or with a device to which a mechanical display can be incorporated	2.50%	EIF
91081190	Watch movements, complete and assembled, operated by other electrical methods, with mechanical display only or with a device to which a mechanical display can be incorporated	2.50%	EIF
910812	– – With opto-electronic display only		
91081200	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	2.50%	EIF
910819	– – Other		
91081900	Other watch movements, complete and assembled, electrically operated	2.50%	EIF
910820	– With automatic winding		
91082000	Watch movements, complete and assembled, with automatic winding	2.50%	EIF
910890	– Other		
91089000	Other watch movements, complete and assembled, other methods driven	2.50%	EIF
9109	Clock movements, complete and assembled:		
910910	– Electrically operated:		
91091000	Clock movements, complete and assembled, electrically operated	5.00%	EIF
910990	– Other		
91099000	Clock movements, complete and assembled, other methods driven	5.00%	EIF
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:		
91101	– Of watches:		
911011	– – Complete movements, unassembled or partly assembled (movement sets)		
91101100	Complete watch movements, unassembled or partly assembled (movement sets)	2.00%	EIF
911012	– – Incomplete movements, assembled		
91101200	Incomplete watch movements, assembled	2.50%	EIF
911019	– – Rough movements		
91101900	Rough watch movements	2.50%	EIF
911090	– Other		
91109000	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements	4.00%	EIF
9111	Watch cases and parts thereof:		

HS 2012	Description	Base Rate	Staging Category
911110	– Cases of precious metal or of metal clad with precious metal		
91111000	Watch cases of precious metal or of metal clad with precious metal	2.50%	EIF
911120	– Cases of base metal, whether or not gold- or silver-plated		
91112000	Watch cases of base metal, whether or not gold- or silver-plated	1.20%	EIF
911180	– Other cases		
91118000	Watch cases, of other materials	1.20%	EIF
911190	– Parts		
91119000	Parts of watch cases	2.50%	EIF
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
911220	– Cases		
91122000	Clock cases and cases of a similar type for other goods of this Chapter	2.50%	EIF
911290	– Parts		
91129000	Parts of clock cases	2.50%	EIF
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
911310	– Of precious metal or of metal clad with precious metal		
91131000	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal	2.50%	EIF
911320	– Of base metal, whether or not gold- or silver-plated		
91132000	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated	1.20%	EIF
911390	– Other		
91139010	Watch straps of plastics	2.50%	EIF
91139090	Watch straps, watch bands and watch bracelets, and parts thereof, of other materials	1.20%	EIF
9114	Other clock or watch parts:		
911410	– Springs, including hairsprings		
91141000	Springs, including hair-springs, clock or watch	1.70%	EIF
911430	– Dials		
91143000	Dials, clock or watch	1.20%	EIF
911440	– Plates and bridges		
91144000	Plates and bridges, clock or watch	2.50%	EIF
911490	– Other		
91149000	Other clock or watch parts	1.70%	EIF
92	Chapter 92 musical instruments; parts and accessories of such articles		
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
920110	– Upright pianos		
92011000	Upright pianos	8.00%	5
920120	– Grand pianos		
92012000	Grand pianos	8.00%	EIF
920190	– Other		
92019010	Harpsichords	10.00%	EIF
92019090	Other keyboard stringed instruments	10.00%	EIF
9202	Other string musical instruments (for example, guitars, violins, harps):		
920210	– Played with a bow		
92021010	Violins	10.00%	EIF
92021090	Other string musical instruments played with a bow	10.00%	EIF
920290	– Other		
92029010	Harps	10.00%	EIF
92029020	Guitars	10.00%	EIF

HS 2012	Description	Base Rate	Staging Category
92029090	Other string musical instruments	10.00%	EIF
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs:		
920510	– Brass-wind instruments		
92051000	Brass-wind instruments	6.80%	EIF
920590	– Other		
92059011	Keyboard pipe organs	10.00%	EIF
92059012	Reed organs (harmoniums)	10.00%	EIF
92059019	Other similar keyboard instruments with free metal reeds	10.00%	EIF
92059020	Accordions and similar instruments	10.00%	EIF
92059030	Mouth organs	10.00%	EIF
92059090	Other wind musical instruments	6.80%	EIF
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		
920600	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		
92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	6.80%	EIF
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		
92071010	Organs, electronic	10.00%	EIF
92071020	Organs, electric	10.00%	EIF
92071090	Other keyboard instruments, the sound of which is produced, or must be amplified, electrically	10.00%	EIF
920790	– Other		
92079000	Other musical instruments, the sound of which is produced, or must be amplified, electrically	10.00%	10
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:		
920810	– Musical boxes		
92081000	Musical boxes	10.00%	10
920890	– Other		
92089010	Mouth-blown sound signalling instruments as whistles and boatswains' pipes	5.00%	EIF
92089090	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	10.00%	EIF
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	3.50%	EIF
92099	– Other:		
920991	– – Parts and accessories for pianos		
92099100	Parts and accessories for pianos	3.50%	EIF
920992	– – Parts and accessories for the musical instruments of heading 92.02		
92099200	Parts and accessories, for the musical instruments of heading 92.02	3.50%	EIF
920994	– – Parts and accessories for the musical instruments of heading 92.07		

HS 2012	Description	Base Rate	Staging Category
92099400	Parts and accessories for the musical instruments of heading 92.07	3.50%	EIF
920999	– – Other		
92099920	Metronomes	5.00%	EIF
92099930	Tuning forks	5.00%	EIF
92099940	Pitch pipes	5.00%	EIF
92099951	Mechanisms for musical boxes	2.50%	EIF
92099952	Parts of mechanisms for musical boxes	Free	EIF
92099990	Other parts and accessories	3.50%	EIF
93	Chapter 93 arms and ammunition; parts and accessories thereof		
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07:		
930110	– Artillery weapons (for example, guns, howitzers and mortars)		
93011000	Artillery weapons (for example, guns, howitzers and mortars)	Free	EIF
930120	– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	EIF
930190	– Other		
93019000	Other military weapons	Free	EIF
9302	Revolvers and pistols, other than those of heading 93.03 or 93.04		
930200	Revolvers and pistols, other than those of heading 93.03 or 93.04		
93020000	Revolvers and pistols, other than those of heading 93.03 or 93.04	Free	EIF
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	Free	EIF
930320	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
93032000	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	5.00%	EIF
930330	– Other sporting, hunting or target-shooting rifles		
93033000	Other sporting, hunting or target-shooting rifles	5.00%	EIF
930390	– Other		
93039010	Line-throwing guns	Free	EIF
93039090	Other articles of heading 9303	Free	EIF
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07:		
930400	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 93.07	5.00%	EIF
9305	Parts and accessories of articles of headings 93.01 to 93.04:		
930510	– Of revolvers or pistols		
93051000	Parts and accessories of revolvers or pistols	Free	EIF
930520	– Of shotguns or rifles of heading 93.03		
93052010	Shotgun barrels	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
93052090	Other parts and accessories of shotguns or rifles of heading 93.03	Free	EIF
93059	– Other:		
930591	– – Of military weapons of heading 93.01		
93059100	Of military weapons of heading 9301	5.00%	EIF
930599	– – Other		
93059900	Other parts and accessories of articles of heading 93.02 to 93.04	5.00%	EIF
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:		
93062	– Shotgun cartridges and parts thereof; air gun pellets:		
930621	– – Cartridges:		
93062100	Cartridges for shotgun	Free	EIF
930629	– – Other:		
93062900	Parts of shotgun cartridges; air gun pellets	Free	EIF
930630	– Other cartridges and parts thereof:		
93063010	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	5.00%	EIF
93063090	Other cartridges and parts thereof	Free	EIF
930690	– Other		
93069000	Other articles of heading 93.06	Free	EIF
9307	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		
930700	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	Free	EIF
94	Chapter 94 furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not else where specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
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	Free	EIF
940120	– Seats of a kind used for motor vehicles		
94012000	Seats of a kind used for motor vehicles	5.00%	EIF
940130	– Swivel seats with variable height adjustment		
94013000	Swivel seats with variable height adjustment	Free	EIF
940140	– Seats other than garden seats or camping equipment, convertible into beds		
94014000	Seats other than garden seats of camping equipment, convertible into beds	Free	EIF
94015	– Seats of cane, osier, bamboo or similar materials:		
940151	– – Of bamboo or rattan		
94015110	Seats of bamboo ,cane, without any painted or coated	Free	EIF
94015190	Other seats of bamboo or cane	Free	EIF
940159	– – Other		
94015910	Seats of osier or similar materials, without any painted or coated	Free	EIF
94015990	Other seats of osier or similar materials	Free	EIF
94016	– Other seats, with wooden frames:		
940161	– – Upholstered		
94016110	Other seats, with wooden frames, upholstered, without any painted or coated	Free	EIF
94016190	Other seats, with wooden frames, upholstered	Free	EIF

HS 2012	Description	Base Rate	Staging Category
940169	-- Other		
94016910	Other seats, with wooden frames, without any painted or coated	Free	EIF
94016990	Other seats, with wooden frames	Free	EIF
94017	-- Other seats, with metal frames:		
940171	-- Upholstered		
94017100	Other seats, with metal frames, upholstered	Free	EIF
940179	-- Other		
94017900	Other seats, with metal frames	Free	EIF
940180	-- Other seats		
94018000	Other seats	Free	EIF
940190	-- Parts:		
94019011	Parts of seats, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	Free	EIF
94019019	Other parts of seats with wooden, cane, osier, bamboo or similar materials	Free	EIF
94019090	Parts of other seats	Free	EIF
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		
94021011	Dentists' chairs	Free	EIF
94021012	Parts of dentists' chairs	Free	EIF
94021021	Barbers' chairs	Free	EIF
94021022	Parts of barbers' chairs	Free	EIF
94021091	Other similar chairs	Free	EIF
94021092	Parts of other similar chairs	Free	EIF
940290	-- Other		
94029011	Other medical, surgical, dental or veterinary furniture	Free	EIF
94029012	Parts of medical, surgical, dental or veterinary furniture	Free	EIF
94029091	Other similar articles	Free	EIF
94029092	Parts of other similar articles	Free	EIF
9403	Other furniture and parts thereof:		
940310	-- Metal furniture of a kind used in offices:		
94031000	Metal furniture of a kind used in offices	Free	EIF
940320	-- Other metal furniture:		
94032000	Other metal furniture	Free	EIF
940330	-- Wooden furniture of a kind used in offices		
94033010	Wooden furniture of a kind used in offices, without any painted or coated	Free	EIF
94033090	Other wooden furniture of a kind used in offices	Free	EIF
940340	-- Wooden furniture of a kind used in the kitchen		
94034010	Wooden furniture of a kind used in the kitchen, without any painted or coated	Free	EIF
94034090	Other wooden furniture of a kind used in the kitchen	Free	EIF
940350	-- Wooden furniture of a kind used in the bedroom		
94035010	Wooden furniture of a kind used in the bedroom, without any painted or coated	Free	EIF
94035090	Other wooden furniture of a kind used in the bedroom	Free	EIF
940360	-- Other wooden furniture		
94036010	Other wooden furniture, without any painted or coated	Free	EIF
94036090	Other wooden furniture	Free	EIF
940370	-- Furniture of plastics		
94037000	Furniture of plastics	Free	EIF

HS 2012	Description	Base Rate	Staging Category
94038	– Furniture of other materials, including cane, osier, bamboo or similar materials:		
940381	– – Of bamboo or rattan		
94038110	Furniture of bamboo,cane , without any painted or coated	Free	EIF
94038190	Other furniture of bamboo ,cane or similar materials	Free	EIF
940389	– – Other		
94038910	Furniture of osier or similar materials, without any painted or coated	Free	EIF
94038920	Other furniture of osier or similar materials	Free	EIF
94038990	Furniture of other materials	Free	EIF
940390	– Parts		
94039011	Parts of furniture, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	Free	EIF
94039019	Other parts of furniture with wooden, cane, osier, bamboo or similar materials	Free	EIF
94039090	Parts of other furniture	Free	EIF
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	5.00%	EIF
94042	– Mattresses:		
940421	– – Of cellular rubber or plastics, whether or not covered		
94042100	Mattresses, of cellular rubber or plastics, whether or not covered	6.80%	EIF
940429	– – Of other materials		
94042900	Mattresses, of other materials	6.80%	10
940430	– Sleeping bags		
94043000	Sleeping bags	10.00%	10
940490	– Other		
94049010	Quilts	9.00%	10
94049020	Bedspreads (bed covers)	9.00%	10
94049090	Other articles of bedding and similar furnishing	6.80%	10
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:		
94051000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	3.40%	EIF
940520	– Electric table, desk, bedside or floor-standing lamps:		
94052000	Electric table, desk, bedside or floor standing-lamps	3.40%	EIF
940530	– Lighting sets of a kind used for Christmas trees		
94053000	Lighting sets of a kind used for Christmas trees	3.30%	EIF
940540	– Other electric lamps and lighting fittings:		
94054011	Searchlights, ship	5.00%	EIF
94054019	Other searchlights	5.00%	EIF
94054020	Spotlights	5.00%	EIF
94054031	Signal lamps, aldis, in which dots and dashes are transmitted by rotating a mirror at whose focus the light is located	5.00%	EIF
94054032	Signalling glassware for traffic control	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
94054033	Signalling glassware for railway use	5.00%	EIF
94054034	Signalling glassware for motor vehicles or motor-cycle use	7.50%	EIF
94054040	Explosion-proof lamps	1.70%	EIF
94054050	Miner's lamps	5.00%	EIF
94054090	Other electric lamps and lighting fittings	10.00%	10
940550	– Non-electrical lamps and lighting fittings:		
94055010	Gas lamps and fittings	7.50%	EIF
94055090	Other non-electrical lamps and lighting fittings	7.50%	EIF
940560	– Illuminated signs, illuminated name-plates and the like:		
94056000	Illuminated signs, illuminated name-plates and the like	5.00%	EIF
94059	– Parts:		
940591	-- Of glass		
94059100	Parts, of glass, articles of heading 94.05	3.40%	EIF
940592	-- Of plastics		
94059200	Parts, of plastics, articles of heading 94.05	3.40%	EIF
940599	-- Other:		
94059900	Parts of other materials, articles of heading 94.05	3.40%	EIF
9406	Prefabricated buildings:		
940600	Prefabricated buildings:		
94060000	Prefabricated buildings	5.00%	EIF
95	Chapter 95 toys, games and sports requisites; parts and accessories thereof		
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:		
95030011	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Free	EIF
95030019	Parts of wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); parts of dolls' carriages	Free	EIF
95030021	Dolls, whether or not dressed	Free	EIF
95030022	Garments and accessories therefor, footwear and headgear of dolls	Free	EIF
95030023	Wigs, dolls	Free	EIF
95030024	Eyes, dolls (other than those unmounted of glass, of heading 70.18)	Free	EIF
95030029	Other parts and accessories of dolls	Free	EIF
95030031	Toy electric trains	Free	EIF
95030039	Parts of electric trains; tracks, signals and other accessories therefor	Free	EIF
95030041	Reduced-size (scale) model assembly kits, whether or not working models, excluding those of subheading 9503.00	Free	EIF
95030049	Parts and accessories of toys of tariff No9503.00.41	Free	EIF
95030051	Other construction sets and constructional toys	Free	EIF
95030059	Parts and accessories of toys of tariff No9503.00.51	Free	EIF
95030061	Toys representing animals or non-human creatures, stuffed	Free	EIF
95030062	Other toys representing animals or non-human creatures, not-stuffed	Free	EIF
95030069	Parts and accessories of toys of tariff No9503.00.61 and 9503.00.62	Free	EIF
95030071	Toy musical instruments and apparatus	Free	EIF
95030079	Parts and accessories of toys of tariff No9503.00.71	Free	EIF
95030081	Puzzles	Free	EIF
95030089	Parts and accessories of toys of tariff No9503.00.81	Free	EIF

HS 2012	Description	Base Rate	Staging Category
95030091	Other toys, put up in sets or outfits	Free	EIF
95030092	Other toys and models, incorporating a motor	Free	EIF
95030093	Other toys	Free	EIF
95030099	Parts and accessories of toys of tariff No 9503.00.91, 9503.00.92, 9503.0093	Free	EIF
9504	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:		
950420	– Articles and accessories for billiards of all kinds:		
95042000	Articles and accessories for billiard	Free	EIF
950430	– Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment		
95043010	Articles for funfair, table or parlour games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	EIF
95043090	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	EIF
950440	– Playing cards:		
95044000	Playing cards (including poker)	Free	EIF
950450	– Video game consoles and machines, other than those of subheading 9504.30 (Tariff item 9504.30.00)		
95045000	Video game consoles and machines, other than those of subheading 9504.30	Free	EIF
950490	– Other		
95049010	Bowling alley equipment (including bowlings)	Free	EIF
95049090	Other articles for funfair, table or parlour games	Free	EIF
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:		
950510	– Articles for Christmas festivities		
95051000	Articles for Christmas festivities	Free	EIF
950590	– Other		
95059000	Festive, carnival or other entertainment articles (other than those of subheading 9505.10)	Free	EIF
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:		
95061	– Snow-skis and other snow-ski equipment:		
950611	– – Skis		
95061100	Skis	5.00%	EIF
950612	– – Ski-fastenings (ski-bindings)		
95061200	Ski-fastenings (ski-bindings)	5.00%	EIF
950619	– – Other		
95061900	Other snow-ski equipment	3.40%	EIF
95062	– Water-skis, surf-boards, sailboards and other water-sport equipment:		
950621	– – Sailboards		
95062100	Sailboards	5.00%	EIF
950629	– – Other		
95062900	Water-skis, surf-boards and other water-sport equipment	2.50%	EIF
95063	– Golf clubs and other golf equipment:		
950631	– – Clubs, complete		
95063100	Golf clubs, complete	5.00%	EIF
950632	– – Balls		

HS 2012	Description	Base Rate	Staging Category
95063200	Golf balls	5.00%	EIF
950639	-- Other		
95063900	Other golf equipment	5.00%	EIF
950640	-- Articles and equipment for table-tennis		
95064010	Tables for table-tennis	3.40%	EIF
95064020	Table-tennis bats (paddles)	3.40%	EIF
95064030	Table-tennis balls	3.40%	EIF
95064090	Other articles and equipment for table-tennis	3.40%	EIF
95065	-- Tennis, badminton or similar racquets, whether or not strung:		
950651	-- Lawn-tennis racquets, whether or not strung		
95065100	Lawn-tennis rackets, whether or not strung	5.00%	EIF
950659	-- Other		
95065900	Other tennis, badminton or similar rackets, whether or not strung	5.00%	EIF
95066	-- Balls, other than golf balls and table-tennis balls:		
950661	-- Lawn-tennis balls		
95066100	Lawn-tennis balls	5.00%	EIF
950662	-- Inflatable		
95066210	Football (soccerballs)	3.40%	EIF
95066220	Basketballs	5.00%	EIF
95066230	Volleyballs	3.40%	EIF
95066290	Other inflatable balls	5.00%	EIF
950669	-- Other:		
95066910	Baseballs	3.30%	EIF
95066990	Other balls	3.30%	EIF
950670	-- Ice skates and roller skates, including skating boots with skates attached		
95067010	Skate for ice skates	Free	EIF
95067090	Ice skates and roller skates, including skating boots with skates attached	2.00%	EIF
95069	-- Other:		
950691	-- Articles and equipment for general physical exercise, gymnastics or athletics		
95069100	Articles and equipment for general physical exercise, gymnastics or athletics	3.00%	EIF
950699	-- Other:		
95069900	Articles and equipment for other sports or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	2.50%	EIF
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	5.00%	EIF
950720	-- Fish-hooks, whether or not snelled:		
95072000	Fish-hooks, whether or not snelled	5.00%	EIF
950730	-- Fishing reels		
95073000	Fishing reels	5.00%	EIF
950790	-- Other:		
95079000	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	5.00%	EIF
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	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
950890	– Other:		
95089000	Other roundabouts, swings, shooting galleries and other fairground amusements : travelling theatres	5.00%	EIF
96	Chapter 96 miscellaneous manufactured articles		
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):		
960110	– Worked ivory and articles of ivory		
96011010	Worked ivory materials	5.00%	EIF
96011020	Articles of ivory	10.00%	EIF
960190	– Other		
96019011	Worked bone materials	5.00%	EIF
96019012	Articles of bone	10.00%	EIF
96019021	Worked tortoise-shell materials	5.00%	EIF
96019022	Articles of tortoise-shell	10.00%	EIF
96019031	Worked horn materials	5.00%	EIF
96019032	Articles of horn	10.00%	EIF
96019041	Worked coral materials	5.00%	EIF
96019042	Articles of coral	5.00%	EIF
96019051	Mother of pearl materials, worked	3.30%	EIF
96019052	Articles of mother of pearl	5.00%	EIF
96019091	Other worked animal carving materials	5.00%	EIF
96019092	Other articles of worked animal carving materials	10.00%	EIF
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:		
96020011	Worked vegetable carving material	5.00%	EIF
96020012	Articles of vegetable carving material	3.30%	EIF
96020021	Worked mineral carving material	5.00%	EIF
96020022	Articles of mineral carving material	5.00%	EIF
96020031	T-shaped tubes for surgical operation of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles	5.00%	EIF
96020039	Moulded or carved articles of other wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included	5.00%	EIF
96020041	Capsules for pharmaceutical products	6.80%	EIF
96020049	Other worked, unhardened gelatin (except, gelatin of heading 3503 and articles of unhardened gelatin	10.00%	EIF
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):		

HS 2012	Description	Base Rate	Staging Category
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	5.00%	EIF
96032	– 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:		
960321	– – Tooth brushes, including dental-plate brushes		
96032100	Tooth brushes, including dental-plate brushes	5.00%	EIF
960329	– – Other:		
96032900	Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances	5.00%	EIF
960330	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
96033010	Chinese brush pens	3.40%	EIF
96033090	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.00%	EIF
960340	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		
96034000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	3.30%	EIF
960350	– Other brushes constituting parts of machines, appliances or vehicles		
96035000	Other brushes constituting parts of machines, appliances or vehicles	5.00%	EIF
960390	– Other:		
96039010	Prepared knots and tufts for brooms or brush making	5.00%	EIF
96039090	Other brooms, brushes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; squeegees (other than roller squeegees)	3.30%	EIF
9604	Hand sieves and hand riddles:		
960400	Hand sieves and hand riddles:		
96040010	Hand sieves and hand riddles, for laboratory and industrial use	5.00%	EIF
96040090	Other hand sieves and hand riddles	5.00%	EIF
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5.00%	EIF
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 therefor		
96061000	Press-fasteners, snap-fasteners and press-studs and parts therefor	5.00%	EIF
96062	– Buttons:		
960621	– – Of plastics, not covered with textile material		
96062100	Buttons, of plastics not covered with textile material	3.30%	EIF
960622	– – Of base metal, not covered with textile material		
96062200	Buttons, of base metal, not covered with textile material	5.00%	EIF
960629	– – Other:		
96062900	Buttons, of other materials	5.00%	EIF
960630	– Button moulds and other parts of buttons; button blanks:		

HS 2012	Description	Base Rate	Staging Category
96063000	Button moulds and other parts of buttons; button blanks	5.00%	EIF
9607	Slide fasteners and parts thereof:		
96071	– Slide fasteners:		
960711	– – Fitted with chain scoops of base metal		
96071100	Slide fasteners fitted with chain scoops of base metal	3.40%	EIF
960719	– – Other		
96071910	Slide fasteners, of plastics	3.00%	EIF
96071990	Slide fasteners, of other materials	3.00%	EIF
960720	– Parts		
96072000	Parts of slide fasteners	2.50%	EIF
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		
96081000	Ball point pens	3.40%	EIF
960820	– Felt tipped and other porous-tipped pens and markers		
96082000	Felt tipped and other porous-tipped pens and markers	3.40%	EIF
960830	– Fountain pens, stylograph pens and other pens:		
96083010	Indian ink drawing pens	5.00%	EIF
96083020	Fountain pens	5.00%	EIF
96083030	Stylograph pens	3.40%	EIF
96083040	Braille pens	Free	EIF
96083090	Other pens	3.40%	EIF
960840	– Propelling or sliding pencils		
96084000	Propelling or sliding pencils	3.40%	EIF
960850	– Sets of articles from two or more of the foregoing subheadings		
96085000	Sets of articles from two or more of the foregoing subheadings	4.00%	EIF
960860	– Refills for ball point pens, comprising the ball point and ink-reservoir		
96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	3.40%	EIF
96089	– Other:		
960891	– – Pen nibs and nib points		
96089110	Pen nibs	2.50%	EIF
96089120	Nib points	2.50%	EIF
960899	– – Other:		
96089900	Other articles of heading 96.08 and parts thereof	2.50%	EIF
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	3.40%	EIF
960920	– Pencil leads, black or coloured		
96092000	Pencil leads, black or coloured	2.50%	EIF
960990	– Other:		
96099010	Slate pencils	2.50%	EIF
96099090	Other articles of heading 96.09	2.50%	EIF
9610	Slates and boards, with writing or drawing surfaces, whether or not framed		
961000	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	5.00%	EIF

HS 2012	Description	Base Rate	Staging Category
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		
961100	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		
96110010	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand	5.00%	EIF
96110020	Hand operated composing sticks and hand printing sets incorporating such composing sticks	5.00%	EIF
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		
96121000	Ribbons	5.00%	EIF
961220	– Ink-pads		
96122000	Ink-pads, whether or not inked, with or without boxes	5.00%	EIF
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	10.00%	EIF
961320	– Pocket lighters, gas fuelled, refillable		
96132000	Pocket lighters, gas fuelled, refillable	10.00%	EIF
961380	– Other lighters:		
96138010	Piezo electricity sparkers and piezo electricity ignition units for gas stoves and water heaters	7.50%	EIF
96138090	Other lighters	6.80%	EIF
961390	– Parts		
96139010	Parts of cigarette lighters	2.50%	EIF
96139090	Parts of other lighters	2.50%	EIF
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
961400	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
96140011	Roughly shaped blocks of wood or root, for the manufacture of pipes	7.50%	EIF
96140019	Other pipes and pipe bowls	10.00%	EIF
96140090	Other articles of heading 96.14	10.00%	EIF
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:		
96151	– Combs, hair-slides and the like:		
961511	– – Of hard rubber or plastics		
96151100	Combs, hair-slides and the like, of hard rubber or plastics	5.00%	EIF
961519	– – Other		
96151900	Combs, hair-slides and the like, of other materials	5.00%	EIF
961590	– Other:		
96159000	Hair pins, curling pins, curling grips, hair-curlers, and the like and parts thereof	5.00%	EIF
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		

HS 2012	Description	Base Rate	Staging Category
96161000	Scent sprays and similar toilet sprays, and mounts and heads therefor	2.50%	EIF
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	5.00%	EIF
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner:		
961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner:		
96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	5.00%	EIF
9618	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing		
961800	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	3.30%	EIF
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:		
961900	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:		
96190011	Napkins and napkin liners and similar articles, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	EIF
96190012	Sanitary towels (pads) and tampons and similar sanitary articles, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	Free	EIF
96190020	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of wadding of textile materials	10.00%	EIF
96190030	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other textile materials	11.00%	5
96190090	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other materials	5.00%	EIF
97	Chapter 97 works of art, collectors' pieces and antiques		
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		
97011000	Painting, drawing and pastels, executed entirely by hand	Free	EIF
970190	– Other		
97019000	Collages and similar decorative plaques	Free	EIF
9702	Original engravings, prints and lithographs		
970200	Original engravings, prints and lithographs		
97020000	Original engravings, prints and lithographs	Free	EIF
9703	Original sculptures and statuary, in any material		
970300	Original sculptures and statuary, in any material		
97030000	Original sculptures and statuary, in any material	Free	EIF
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	Postage and similar stamps, used or unused	Free	EIF
97040020	Revenue and similar stamps, used or unused	Free	EIF
97040030	First-day covers, postal stationery(stamped paper), and the like, used or unused	Free	EIF
97040090	Other articles of heading 97.04	Free	EIF

HS 2012	Description	Base Rate	Staging Category
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		
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	EIF
9706	Antiques of an age exceeding one hundred years		
970600	Antiques of an age exceeding one hundred years		
97060000	Antiques of an age exceeding one hundred years	Free	EIF