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**COLAC 128  
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**PROPOSAL**

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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	3 September 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.:	COM(2025) 357 annex
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Subject:	ANNEX 4 - PART 2/3 ANNEX to the Proposal for a Council Decision on the conclusion, on behalf of the European Union, of the Partnership Agreement between the European Union and its Member States, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part
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Delegations will find attached document COM(2025) 357 annex.

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Encl.: COM(2025) 357 annex



Brussels, 3.9.2025  
COM(2025) 357 final

ANNEX 4 – PART 2/3

**ANNEX**

*to the*

**Proposal for a Council Decision**

**on the conclusion, on behalf of the European Union, of the Partnership Agreement between the European Union and its Member States, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part**

**Appendix 10-A-2**

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31025090	Other sodium nitrate	0	0	0	0	0	
31026000	Double salts mixtures of calcium nitrate and ammonium	0	0	0	0	0	
31028000	Mixtures of urea and ammonium nitrate in aqueous solution, etc.	4	4	4	4	4	
31029000	Other fertilizer chemical/minerals, nitrogenous	0	0	0	0	0	
31031010	Superphosphates, containing phosphorus pentoxide( $P_2O_5$ ) $\leq$ 22 %	6	0	0	6	10	
31031020	Superphosphates, containing phosphorus pentoxide, 22 % < $P_2O_5$ $\leq$ 45 %	6	6	0	6	8	
31031030	Superphosphates, containing phosphorus pentoxide ( $P_2O_5$ ) > 45 %	6	0	0	6	8	
31039011	Hydrogenorthophosphate calcium containing $P_2O_5$ $\leq$ 46 %	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31039019	Other hydrogenorthophosphate calcium	0	0	0	0	0	
31039090	Other mineral or chemical fertilisers, phosphatic	0	0	0	0	0	
31042010	Potassium chloride, containing potassium oxide(K <sub>2</sub> O) ≤ 60 %	0	0	0	0	0	
31042090	Other potassium chloride	0	0	0	0	0	
31043010	Potassium sulphate, potassium oxide(K <sub>2</sub> O) ≤ 52 %	0	0	0	0	0	
31043090	Other potassium sulphate	0	0	0	0	0	
31049010	Sulphate double of potassium and magnesium, containing K <sub>2</sub> O > 30 %	6	6	6	6	8	
31049090	Other mineral or chemical fertilisers, potassic	0	0	0	0	0	
31051000	Fertilisers in tablets/packages weighing ≤ 10 kg	6	6	6	6	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31052000	Fertilisers containing nitrogen, phosphorus and potassium	6	0	0	6	10	
31053010	Diammonium hydrogenorthophosphate arsenic $\geq 6$ mg/kg	0	0	0	6	8	
31053090	Other diammonium hydrogenorthophosphate	6	0	0	6	8	
31054000	Ammonium dihydrogenorthophosphate, including mixtures hydrogen, etc	0	0	0	6	4	
31055100	Fertilisers containing nitrate and phosphate	4	0	4	4	4	
31055900	Other mineral and chemical fertilisers containing nitrate and phosphate	4	0	4	4	10	
31056000	Fertilisers containing phosphorus and potassium	4	4	4	4	4	
31059011	Nitrate of sodium potassic, containing N $\leq 15$ % and K <sub>2</sub> O $\leq 15$ %	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
31059019	Other nitrate of sodium potassic	0	0	0	0	0	
31059090	Other mineral and chemical fertilisers containing nitrogen and potassium	4	4	4	4	10	
32011000	Tanning extract, of quebracho	10	10	10	10	10	
32012000	Tanning extracts, of wattle	10	10	10	10	10	
32019011	Tanning extracts, of gambier	2	2	2	2	4	
32019012	Tanning extract, of oak or chestnut	10	10	10	10	10	
32019019	Tanning extracts of vegetable origin	10	10	10	10	10	
32019020	Tannins	10	10	10	10	10	
32019090	Salts, ethers, esters and other derivatives of tannins	10	10	10	10	10	
32021000	Synthetic organic tanning products	10	10	8	10	10	
32029011	Tanning products, based on chromium salts	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32029012	Tanning products, based on titanium salts	2	2	2	2	4	
32029013	Tanning products, based on zirconium salts	2	2	2	2	4	
32029019	Other inorganic tanning products	10	10	10	10	10	
32029021	Tanning preparations, based on chromium compounds	10	10	10	10	10	
32029029	Other tanning preparations	10	10	10	10	10	
32029030	Enzymatic preparations for pre-tanning	10	10	10	10	10	
32030011	Hematein (colouring matter)	2	2	2	2	4	
32030012	Fisetin (colouring matter)	2	2	2	2	4	
32030013	Morin (colouring matter)	2	2	2	2	4	
32030019	Other colouring matter of vegetable origin	10	10	10	10	10	
32030021	Cochineal (colouring matter)	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32030029	Other coloring matter of animal origin	10	10	10	10	10	
32030030	Preparation with colouring matter of vegetable or animal origin	10	10	10	10	10	
32041100	Disperse dyes and its preparations	12	12	9	12	10	
32041210	Acid dyes, whether or not premetallized, and its preparations	14	14	14	0	10	
32041220	Mordant dyes and its preparations	12	12	12	12	10	
32041300	Basic dyes and its preparations	14	14	11	14	10	
32041400	Direct dyes and its preparations	14	14	14	0	10	
32041510	Indigo blue dye, according to colour index 73000	14	14	14	14	10	
32041520	Dibenzanthrone dye	2	2	2	2	4	
32041530	12, 12-dimethoxybenzanthrone dye	2	2	2	2	4	
32041590	Other dyes and its preparations	14	14	0	14	10	
32041600	Other reagents dye and its preparations	14	14	0	14	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32041700	Pigments and its preparations	14	14	0	0	E	
32041911	Carotenoids	2	2	2	2	4	
32041912	Preparations containing beta-carotene, etc. to colour food	2	2	2	2	4	
32041913	Other preparations to colour food	12	12	9	12	10	
32041919	Other carotenoid-based preparations	14	14	14	14	10	
32041920	Dyes soluble in solvent (solvent dyes)	14	14	14	14	10	
32041930	Azo dyes	14	14	0	14	10	
32041990	Other colouring matter organic synthetic and its preparations	14	14	11	14	10	
32042011	Derivatives of 4,4-bis-(1,3,5) triazinyl-6-aminostilbene-2,2-disulfonic acid	14	14	14	14	10	
32042019	Other stilbene derived used as fluorescent brightening agents	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32042090	Other synthetic organic products used as fluorescent brightening agents	14	14	14	14	10	
32049000	Other synthetic organic colouring matter, etc.	14	14	14	14	10	
32050000	Colour lacquers and its preparations	12	12	9	12	10	
32061111	Rutile pigments particle size of $\geq 0,6$ microns, containing modifications	8	8	6	8	10	
32061119	Other rutile pigments, containing titanium dioxide $\geq 80$ % dried	0	12	0	0	10	
32061120	Other pigments containing titanium dioxide $\geq 80$ % dried	12	12	12	12	10	
32061130	Preparations based on titanium dioxide, weighing $\geq 80$ %	12	12	12	12	10	
32061910	Pigment consisting of mica coated with titanium dioxide	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32061990	Other pigments and preparations with a base of titanium dioxide	12	12	9	0	10	
32062000	Pigments and preparations based on chromium compounds	12	12	0	12	10	
32064100	Ultramarine and its preparations	2	2	2	2	4	
32064210	Lithopone	2	2	2	2	4	
32064290	Other pigments and preparations based on zinc sulphide	12	12	12	12	10	
32064910	Pigments prepared based on cadmium compounds	12	12	12	12	10	
32064920	Pigments, prepared on hexacyanoferrate	12	12	0	12	10	
32064990	Other coloring matter and preparations	12	12	9	12	10	
32065011	Calcium halophosphates, etc with radioactive substances	2	2	2	2	4	
32065019	Other inorganic products used as luminophores, with radioactive substances	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32065021	Calcium halophosphates, etc. without radioactive substances	2	2	2	2	4	
32065029	Other inorganic products used as luminophores, without radioactive substances	2	2	2	2	4	
32071010	Pigment, opacifier, etc. based on zirconium and its salts	12	12	12	12	10	
32071090	Other pigments, opacifiers, etc.	12	12	12	0	10	
32072010	Engobes (slips)	12	12	12	12	10	
32072091	Vitrifiable compounds and preparations used in the manufacture of printed circuits	2	2	2	2	4	
32072099	Other vitrifiable compounds and similar preparations	12	12	12	0	10	
32073000	Liquid lustres and similar preparations	12	12	12	12	10	
32074010	Glass frit and other glass, in powder, granules or flakes	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32074090	Other glass frit and other glass in powder/granules/flakes	12	12	12	12	10	
32081010	Paint of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	
32081020	Varnishes of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	
32081030	Solutions of polyesters, dispersed/dissolved non-aqueous	14	14	14	14	10	
32082011	Paint of acrylic polymers, for producing printed circuits	2	2	2	2	4	
32082019	Other paints based on acrylic or vinyl polymers	14	14	14	14	10	
32082020	Varnishes acrylic/vinyl polymers, dispersed/dissolved/non-aqueous	14	14	14	14	10	
32082030	Solutions acrylic/vinyl polymers, dispersed/dissolved, non-aqueous	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32089010	Paint of other synthetic polymers, etc. dispersed/dissolved non-aqueous	14	14	14	14	10	
32089021	Varnishes based on cellulose derivatives, dispersed/dissolved non-aqueous	14	14	14	14	10	
32089029	Varnishes of other synthetic polymers, etc., dispersed/dissolved non-aqueous	14	14	14	14	10	
32089031	Solutions of silicones dispersed/dissolved non-aqueous	14	14	14	14	10	
32089039	Other polymers synthetic solutions, etc., dispersed/dissolved n/aqueous	14	14	14	14	10	
32091010	Paint acrylic/vinyl polymers, dispersed/dissolved non-aqueous	14	14	14	14	10	
32091020	Varnishes of acrylic/vinyl polymers, dispersed/dissolved aqueous	14	14	14	14	10	
32099011	Paint of polytetrafluoroethylene, dispersed/dissolved/aqueous	14	14	14	14	10	
32099019	Paint of other synthetic polymers, etc, dispersed/dissolved in an aqueous medium	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32099020	Varnishes of other synthetic polymers, etc, dispersed/dissolved in an aqueous medium	14	14	14	14	10	
32100010	Other paints	14	14	14	14	10	
32100020	Other varnishes	14	14	14	14	10	
32100030	Prepared water-based pigments used for leather	14	14	14	14	10	
32110000	Prepared driers	14	14	14	14	10	
32121000	Stamping foils	14	14	14	14	10	
32129010	Aluminium in powder, etc. pasted with solvent hydrocarbon	14	14	14	14	10	
32129090	Other pigments, dispersed in non-aqueous, liquid, etc.	14	14	14	14	10	
32131000	Colours in sets, for artistic painting, educational activities, etc.	14	14	14	14	E	
32139000	Other colours, for artistic painting, educational activities etc.	14	14	14	14	10	
32141010	Grafting putty, resin cements, other mastics	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
32141020	Painters' fillings	14	14	14	14	10	
32149000	Non-refractory fillings used in masonry	14	14	14	14	10	
32151100	Black ink, for printing	14	14	11	14	10	
32151900	Other ink, for printing	14	14	11	14	15	
32159000	Ink of writing or drawing and other inks	14	14	14	14	10	
33011210	Essential oil, petit grain	14	14	14	14	10	
33011290	Other essential oils, orange	14	14	14	14	10	
33011300	Essential oil, lemon	14	14	14	14	10	
33011910	Essential oil, lime	14	14	14	14	10	
33011990	Essential oil, other citric	14	14	14	14	10	
33012400	Essential oil, peppermint ( <i>Mentha piperita</i> )	14	14	14	14	10	
33012510	Essential oil, Japanese mint ( <i>Mentha arvensis</i> )	12	12	12	12	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33012520	Essential oil, spearmint ( <i>Mentha viridis</i> L.)	2	2	2	2	4	
33012590	Essential oil, other mints	2	2	2	2	4	
33012911	Essential oil, citronella	14	14	14	14	10	
33012912	Essential oil, cedar	2	2	2	2	4	
33012913	Essential oil, guaiacum ( <i>Bulnesia sarmientoi</i> )	14	14	14	14	10	
33012914	Essential oil, lemongrass	14	14	14	14	10	
33012915	Essential oil, rosewood	14	14	14	14	10	
33012916	Essential oil, palmarosa	14	14	14	14	10	
33012917	Essential oil, coriander	14	14	14	14	10	
33012918	Essential oil, cabreuva	14	14	14	14	10	
33012919	Essential oil, eucalyptus	12	12	12	12	10	
33012921	Other essential oils, lavender	2	2	2	2	4	
33012922	Essential oil, vetiver	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33012990	Other essential oils	2	2	2	2	4	
33013000	Resinoids	2	2	2	2	4	
33019010	Concentration of essential oils in fats, wax, etc.	14	14	14	14	10	
33019020	Residual terpenic byproducts from the deterpenation of essential oils	14	14	14	14	10	
33019030	Aqueous distillates aromatic/aqueous solution of essential oils	14	14	14	14	10	
33019040	Extracted oleoresins	8	8	8	8	8	
33021000	Mixtures used basic matter for food or drink industries	14	14	11	0	10	
33029011	Vetiverol for perfumery	14	14	14	14	10	
33029019	Other mixtures used as basic matter for perfumery	14	14	0	0	10	
33029090	Other mixtures used as basic matter for industry	14	14	11	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33030010	Perfumes (extracts)	18	18	4	18	E	
33030020	Cologne water	18	18	4	18	E	
33041000	Lip make-up preparations	18	18	15	18	15	
33042010	Eyeshadow, liner, pencil for brows and mascara	18	18	4	18	10	
33042090	Other product of eye make-up	18	18	18	18	10	
33043000	Manicure or pedicure preparations	18	18	18	18	10	
33049100	Powders, whether or not compressed, for make-up	18	18	15	18	10	
33049910	Beauty creams, nutritious creams and tonic lotions	18	18	15	18	E	
33049990	Other beauty products or make-up preparations, etc.	25	18	18	18	E	
33051000	Shampoos	18	18	15	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33052000	Preparations for permanent waving/straightening, of hair	18	18	18	18	10	
33053000	Hair lacquers	18	18	18	18	10	
33059000	Other preparations for hair use	18	18	4	18	10	
33061000	Dentifrices	18	18	18	18	10	
33062000	Dental floss	16	16	16	16	10	
33069000	Other preparations for oral or dental hygiene, etc.	18	18	18	18	10	
33071000	Pre-shave, shaving or after-shave preparations	18	18	18	18	10	
33072010	Personal deodorants and antiperspirants, liquid	18	18	15	18	E	
33072090	Other personal deodorants and antiperspirants	18	18	18	18	10	
33073000	Perfumed bath salts and other bath preparations	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
33074100	Agarbate and other odoriferous preparations operated by combustion	18	18	18	18	E	
33074900	Other preparations for perfuming/deodorizing ambient	18	18	18	18	15	
33079000	Other products of perfumery or dressing table, prepared, etc.	18	18	18	18	15	
34011110	Medicinal soaps, in bars, pieces, moulded illustration, etc.	18	18	18	18	E	
34011190	Other toilet soaps, products/preparations, in bars, pieces, etc.	18	18	18	18	E	
34011900	Other soaps, products/preparations, in bars, pieces, etc.	18	18	18	18	15	
34012010	Toilet soap, in other forms	18	18	18	18	E	
34012090	Other soaps	18	18	18	18	E	
34013000	Organic surface-active products/preparations for washing the skin	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34021110	Sodium dibutyl-naphthalenesulphonate (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	
34021120	Sodium n-methyl-n-oleolytaurate (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	
34021130	Sodium alkylsulphonates, secondary (organic surface-active agents, whether or not for retail sale)	2	2	2	2	4	
34021140	Alquilbenzenosulphonated acid mixing	14	14	11	14	E	
34021190	Other organic surface-active agents, anionic	14	14	11	14	E	
34021210	Oleylamine acetate (organic surface-active agent)	2	2	2	2	4	
34021290	Other organic surface-active agents, cationic	14	14	14	14	10	
34021300	Organic surface-active agents, non-ionic	14	14	0	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34021900	Other organic surface-active agents	14	14	14	14	10	
34022000	Surface-active preparations, for wash and cleaning	18	18	18	18	E	
34029011	Mixtures of surface-active agent containing non-ionic products	14	14	14	14	10	
34029019	Other mixtures of surface-active agents	14	14	14	14	E	
34029021	Hydro-alcoholic solutions or emulsions (1-perfluoroalkyl-2-acetoxy) propyl-betaine	2	2	2	2	4	
34029022	Solutions, etc. based on nonanoyloxybenzenesulphonate	2	2	2	2	4	
34029023	Solutions, etc. of perfluoro alkyl trimethylsulphonates	2	2	2	2	4	
34029029	Other solutions/emulsions of surface-active products, etc.	18	18	14	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34029031	Preparation of ethoxylated nonylphenol (detergents) for washing	18	18	18	18	10	
34029039	Other preparations for washing (detergents)	18	18	18	18	10	
34029090	Other surface-active preparations and preparations for cleaning	18	18	14	18	10	
34031110	Preparations containing petroleum oils or oils obtained from bituminous minerals etc. for treatment of textile materials	14	14	14	14	10	
34031120	Preparations containing petroleum oils or oils obtained from bituminous minerals etc. for treatment of leather/furskins	14	14	11	14	10	
34031190	Preparations containing oils of petroleum etc. for treatment of other materials	14	14	14	14	10	
34031900	Preparations containing oils of petroleum/bituminous minerals	14	14	14	14	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34039110	Other preparations for treatment of textile materials	14	14	14	14	10	
34039120	Other preparations for treatment of leather/furskins	14	14	11	14	10	
34039190	Other preparations for treatment of other matters	14	14	14	14	10	
34039900	Other preparations of lubricating/anti-adherent/anti-rust, etc.	14	14	14	0	10	
34042010	Artificial waxes of polyethylene glycol	14	14	14	14	E	
34042020	Prepared waxes of polyethylene glycol	14	14	14	14	10	
34049011	Artificial wax of polyethylene, emulsifiable	14	14	14	14	10	
34049012	Other artificial waxes, of polyethylene	14	14	14	14	10	
34049013	Artificial wax of poly propylene glycol	14	14	14	14	10	
34049014	Artificial waxes of alkyl ketene dimer, etc. in granules	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34049019	Other artificial waxes	14	14	14	0	10	
34049021	Prepared wax based on vaseline and lanolon alcohols	2	2	2	2	4	
34049029	Other prepared waxes	14	14	14	14	10	
34051000	Polishes, creams and similar preparations for footwear or leather	16	16	16	16	E	
34052000	Polishes, creams preparations for maintenance of wooden furniture, etc.	16	16	16	16	15	
34053000	Preparations for coachwork, other than metal polishes, etc	16	16	16	16	10	
34054000	Scouring pastes/powders and other scouring preparation	16	16	16	16	10	
34059000	Other preparations for coachwork in glass, metal, etc.	16	16	16	16	E	
34060000	Candles, tapers and similar	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
34070010	Modelling pastes	16	16	16	16	10	
34070020	Dental wax	16	16	16	16	10	
34070090	Other preparation for use in dentistry, based on plaster	16	16	16	16	10	
35011000	Casein	14	14	14	14	8	
35019011	Caseinate of sodium	14	14	14	14	8	
35019019	Other caseinates and other casein derivatives	14	14	14	14	8	
35019020	Casein glues	14	14	14	14	8	
35021100	Dried egg albumins	14	14	14	14	10	
35021900	Other egg albumins	14	14	14	14	10	
35022000	Lactalbumin, including concentrated $\geq 2$ proteins of whey protein	14	14	14	14	10	
35029010	Serum albumin	2	2	2	2	4	
35029090	Other albumins, albuminates and other derivatives of albumins	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35030011	Ossein gelatin, its derivatives, purity of $\geq 99,98$ %	2	2	2	2	4	
35030012	Ossein gelatin, its derivatives, purity of $< 99,98$ %	14	14	14	14	10	
35030019	Other gelatin and its derivatives	14	14	14	14	10	
35030090	Isinglass, other glues of animal origin, excluding casein glues	14	14	14	14	10	
35040011	Peptones and peptonates	14	14	14	14	10	
35040019	Other derivatives peptones	14	14	14	14	10	
35040020	Powdered soya proteins, of a protein content of $\geq 90$ %	14	14	14	0	10	
35040030	Powdered potato proteins, of a protein content of $\geq 80$ %	2	2	2	2	4	
35040090	Other protein substances, their derivatives	14	14	14	14	10	
35051000	Dextrins and other modified starches	14	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35052000	Glues with a basis of starches, of dextrins, etc.	14	14	14	14	10	
35061010	Products used as glue, adhesives of cyanoacrylates, weighing ≤ 1 kg	16	16	16	16	10	
35061090	Other products used as glue, adhesives of cyanoacrylates, weighing ≤ 1 kg	16	16	16	16	E	
35069110	Adhesives based on rubber	16	16	16	16	10	
35069120	Adhesives based dispersed plastics, for dispersing, etc.	16	16	12	16	10	
35069190	Other adhesives based on plastics	16	16	16	16	10	
35069900	Other glue and prepared adhesives	16	16	16	16	10	
35071000	Rennet and concentrates thereof	14	14	14	14	10	
35079011	Alpha-amylase ( <i>Aspergillus oryzae</i> )	14	14	11	14	10	
35079019	Other amylase and concentrates thereof	14	14	14	14	10	
35079021	Fibronucleases	14	14	14	14	10	
35079022	Bromelain	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
35079023	Streptokinase	14	14	14	14	10	
35079024	Streptodornase	14	14	14	14	10	
35079025	Mixed streptoquinase and streptodornase	14	14	14	14	10	
35079026	Papain	14	14	14	14	10	
35079029	Other proteases and their concentrates	14	14	14	14	10	
35079031	Lysozyme and its hydrochloride	2	2	2	2	4	
35079032	L-asparaginase	2	2	2	2	4	
35079039	Other enzymes and their concentrates	14	14	14	14	10	
35079041	Prepared enzymes based on cellulases	14	14	14	14	10	
35079042	Prepared enzymes based on transglutaminase	2	2	2	2	4	
35079049	Other prepared enzymes	14	14	14	14	10	
36010000	Propellant powders	12	12	12	12	10	
36020000	Prepared explosives, other than propellant powders	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
36030000	Safety fuses/detonating fuses, percussion, detonating caps, etc	12	12	12	12	10	
36041000	Fireworks	20	14	14	14	E	
36049010	Fireworks, signalling flares, rockets and cartridges against hail and similar	4	4	4	4	8	
36049090	Other signalling flares and pyrotechnic articles	14	14	14	14	10	
36050000	Matches, other than pyrotechnic articles	14	14	14	14	E	
36061000	Liquid fuel, etc. used for lighter, capacity $\leq 300 \text{ cm}^3$	14	14	14	14	E	
36069000	Ferro-cerium/other pyrophoric alloys, articles of inflammable materials	14	14	14	14	10	
37011010	Flat plates and films, for x-ray, sensitized on 1 side	14	14	14	14	10	
37011021	Flat plates and films, for x-ray and dental use, sensitized on 1 side	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37011029	Other flat plates and films, for x-ray, sensitized on 1 side	14	14	11	14	10	
37012010	Flat plates and films, instant print, for colour photography	2	2	2	2	4	
37012020	Flat plates and films, instant print for monochrome photography	2	2	2	2	4	
37013010	Other flat plates and films, d > 255 mm for colour photography	2	2	2	2	4	
37013021	Aluminium plates/plane, sensitized with photosensitive polymers, d > 255 mm	14	14	0	0	10	
37013022	Polyesters plates/plane, sensitized with photosensitive polymers, d > 255 mm	2	2	0	2	4	
37013029	Other plane plates, sensitized with photosensitive polymers, d > 255 mm	14	14	7	14	10	
37013031	Aluminium plates/plane, sensitized by other procedures, d > 255 mm	14	14	14	0	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37013039	Other plane plates, sensitized by other procedures, d > 255 mm	14	14	14	14	10	
37013040	Flat films, for graphic arts, sensitized unexposed d > 255 mm	14	14	14	14	10	
37013050	Flat films, polyesters heliographic films, sensitized unexposed d > 255 mm	14	14	14	14	10	
37013090	Other flat plates and films, sensitized unexposed d > 255 mm	14	14	0	14	10	
37019100	Other flat plates and films, sensitized unexposed for colour photography	2	2	2	2	4	
37019900	Other flat plates and films, sensitized unexposed for monochrome photography	14	14	14	14	10	
37021010	Film for x-ray, sensitized 1 side unexposed in rolls	14	14	14	14	10	
37021020	Film for x-ray, sensitized 2 side unexposed in rolls	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37023100	Other film for colour photography, sensitized unexposed width $\leq$ 105 mm, rolls	2	2	2	2	4	
37023200	Films containing silver halide emulsion sensitized unexposed width $\leq$ 105 mm, rolls	2	2	2	2	4	
37023900	Other films, non-perforated, sensitized, unexposed, width $\leq$ 105 mm, rolls	14	14	14	14	10	
37024100	Films for colour photography, sensitized, unexposed, width $>$ 610 mm, length $>$ 200 m, rolls	2	2	2	2	4	
37024210	Films for graphic arts, sensitized, unexposed, width $>$ 610 mm, length $>$ 200 m, rolls	14	14	14	14	10	
37024290	Other films, non-perforated sensitized, unexposed, width $>$ 610 mm, length $>$ 200 m, rolls	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37024310	Films for graphic arts, sensitized, unexposed, width > 610 mm, length > 200 m, rolls	14	14	0	14	10	
37024320	Films polyesters heliographic. sensitized, unexposed, width > 61 cm, length ≤ 200 m, rolls	14	14	14	14	10	
37024390	Other films, non-perforated sensitized, unexposed, width > 610 mm, length > 200 m, rolls	2	2	2	2	4	
37024410	Films for colour photography, sensitized, unexposed, 105 < width ≤ 610 mm, in rolls	2	2	2	2	4	
37024421	Films for graphic arts, monochrome sensitized, unexposed, 105 < width ≤ 610 mm, rolls	14	14	14	0	10	
37024422	Films of photopolymer, acrylic composition, sensitized, width > 105 mm, < 610 mm, for manufacturing print circuits	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37024429	Other films monochrome, sensitized, unexposed, $105 < \text{width} \leq 610$ mm, in rolls	14	14	14	14	10	
37025200	Films for colour photography, sensitized, unexposed, $\text{width} \leq 16$ mm, $\text{length} > 14$ m, rolls	2	2	2	2	4	
37025300	Films for colours devices, unexposed, $16 < \text{width} \leq 35$ mm, $\text{length} \leq 30$ m, rolls	2	2	2	2	4	
37025411	Films for colour photography, sensitized, unexposed, $\text{width} = 35$ mm, $\text{length} \leq 30$ m, rolls	2	2	2	2	4	
37025412	Films for colour photography, unexposed, 12, 24 or 36 exposition rolls	10	10	6	10	10	
37025419	Other films for colour photography, unexposed, $\text{width} = 35$ mm, $\text{length} \leq 30$ m, rolls	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37025491	Films for colour photography, unexposed, 16 < width < 35 mm, length ≤ 30 m, rolls	2	2	2	2	4	
37025499	Other films for colour photography, unexposed, 16 < width < 35 mm, length ≤ 30 m, rolls	14	14	7	14	10	
37025510	Films for colour photography, sensitized, unexposed, width < 35 mm, length ≤ 30 m, rolls	10	10	10	10	10	
37025590	Films for colour photography, sensitized, unexposed, 16 < width < 35 mm, length ≤ 30 m, rolls	14	14	11	14	10	
37025600	Films for colour photography, sensitized, unexposed, width < 35 mm, rolls	2	2	2	2	4	
37029600	Other sensitized films, not printed, width ≤ 35 mm, length ≤ 30 m	2	2	2	2	4	
37029700	Other sensitized films, not printed, width ≤ 35 mm, length > 30 m	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37029800	Other sensitized films, not printed, width > 35 mm	14	14	14	14	10	
37031010	Photograph paper, etc. for colour photography, sensitized, unexposed, width > 610 mm rolls	14	14	11	14	10	
37031021	Paper heliographic monochrome sensitized, unexposed, in rolls, width > 610 mm	14	14	14	14	10	
37031029	Other papers for monochrome photography, sensitized, unexposed, in rolls, width > 610 mm	14	14	11	14	10	
37032000	Other papers for colour photography, sensitised, unexposed	2	2	2	2	4	
37039010	Paper for colour photocomposition, sensitised, unexposed	14	14	14	14	10	
37039090	Other paper, cards and textiles, sensitized, unexposed	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37040000	Photographic plates, films, etc. exposed but not developed	14	14	14	14	E	
37051000	Photographic plates and films, exposed, for offset reproduction	14	14	14	14	E	
37059010	Photo masks on glass sheet, positive, etc.	0	0	0	0	0	
37059090	Other photographic plates and film, exposed/developed	14	14	14	14	10	
37061000	Cinematographic film, exposed and developed, width $\geq$ 35 mm	14	14	14	14	E	
37069000	Other cinematographic film exposed and developed	14	14	14	14	E	
37071000	Emulsions for surface sensitization for photographic uses	14	14	14	14	10	
37079010	Fixers for photographic uses	14	14	11	14	10	
37079021	Developers based on carbon black, etc. for document reproduction	0	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
37079029	Other developers for photographic uses	14	14	11	14	10	
37079030	Photosensitive diazo compounds for emulsions preparation	2	2	2	2	4	
37079090	Other chemical preparations for photographic uses, etc.	14	14	11	14	10	
38011000	Artificial graphite	2	2	2	2	4	
38012010	Semi-colloidal graphite in suspension in mineral oil	10	10	10	10	10	
38012090	Other colloidal or semi-colloidal graphite	10	10	10	10	10	
38013010	Carbonaceous pastes for electrodes	2	2	2	2	4	
38013090	Similar carbonaceous pastes for furnace linings	2	2	2	2	4	
38019000	Other preparations based on graphite/other carbon, in paste, etc.	10	10	10	10	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38021000	Activated carbon	12	12	12	12	10	
38029010	Siliceous fossil meals (activated)	12	12	9	12	10	
38029020	Bentonite (activated natural mineral)	12	12	12	12	10	
38029030	Attapulgite	2	2	2	2	4	
38029040	Other clays and activated lands	12	12	12	12	10	
38029050	Bauxite (activated natural mineral)	2	2	2	2	4	
38029090	Other activated natural mineral products, etc.	12	12	12	12	10	
38030000	Tall oil, whether or not refined	12	12	12	12	10	
38040011	Residual lyes from the manufacture of wood pulp, sulphite	10	10	10	10	10	
38040012	Residual lyes from the manufacture of wood pulp, soda/sulphate	10	10	10	10	10	
38040020	Lignin sulphonates	10	10	10	10	10	
38051000	Turpentine essences, wood or etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38059010	Pine oil	14	14	14	14	10	
38059090	Other terpenic essences of wood fabrication, paper	14	14	14	14	10	
38061000	Rosin and resin acids	12	12	12	12	10	
38062000	Salts of rosin, of resin acids or of derivatives	14	14	14	14	10	
38063000	Ester gums (run gums)	14	14	14	14	10	
38069011	Rosins, oxidized, hydrogenated, dehydrogenated, etc.	14	14	14	14	10	
38069012	Methyl abietate/benzyl abietate, methyl hydroabietate	14	14	14	14	10	
38069019	Other rosin derivatives or resin acids	14	14	14	14	10	
38069090	Other rosin essences and rosin oils	14	14	14	14	10	
38070000	Wood tar, wood tar oils, wood creosote, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38085010	Insecticides, rodenticides, fungicides, herbicides, packed for household use	14	14	7	14	10	
38085021	Insecticides based on methamidophos or monocrotophos	14	14	14	14	10	
38085029	Other insecticides presented in another way	8	8	6	8	8	
38089111	Insecticides containing bromomethane, etc., for household use	14	14	11	14	10	
38089119	Other insecticides packed for household use	14	14	11	14	15	
38089120	Insecticides containing bromomethane, etc., presented in another way	14	14	11	14	15	
38089191	Insecticide based on acephate presented in another way	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089192	Insecticide based on cypermethrins/permethrin, presented in other ways	14	14	11	14	15	
38089193	Insecticide based on dicrotofos, presented in another way	14	14	11	14	10	
38089194	Insecticide based on disulfoton or endosulfan, presented in another way	14	14	14	14	10	
38089195	Insecticide based on aluminium phosphide, presented in another way	14	14	14	14	10	
38089196	Insecticide based on trichlorfon or dichlorvos, presented in another way	14	14	14	14	10	
38089197	Insecticide based on mineral oil/tiometon, presented in another way	14	14	11	14	10	
38089198	Insecticide based on sulfluramid, presented in another way	12	12	9	12	15	
38089199	Other insecticides, presented in another way	0	0	6	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089211	Fungicides containing bromomethane, etc., for household use	14	14	7	14	10	
38089219	Other fungicides packed for household use	14	14	7	14	10	
38089220	Fungicides containing bromomethane, etc., presented in another way	14	14	7	14	10	
38089291	Fungicide based on copper hydroxide, etc., presented in another way	14	14	7	14	15	
38089292	Fungicide based on ziram or sulphur, presented in another way	14	14	14	14	10	
38089293	Fungicide based on mancozeb or maneb, presented in another way	14	14	7	14	10	
38089294	Fungicide based on sulfiram, presented in another way	14	14	14	14	10	
38089295	Fungicide based on chromium, arsenic, copper compounds, presented in another way	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089296	Fungicide based on thiram, presented in another way	14	14	12	14	10	
38089297	Fungicide based on propiconazole, presented in another way	12	12	9	12	10	
38089299	Other fungicides presented in another way	8	0	6	8	10	
38089311	Herbicides containing bromomethane, etc., for household use	14	14	11	14	10	
38089319	Other herbicides, packed for household use	14	14	11	14	10	
38089321	Herbicide containing bromomethane or bromochloromethane	14	14	11	14	10	
38089322	Herbicide based on 2, 4-dichlorophenoxyacetic, etc.	35	14	11	14	15	
38089323	Herbicide based on atrazine, alachlor, diuron or ametrine	35	14	11	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089324	Herbicide based on glyphosate/its salts, imazaquin, etc.	14	14	11	14	10	
38089325	Herbicide based on paraquat dichloride, propanil, etc.	14	14	11	14	10	
38089326	Herbicide based on thriphularine	14	14	11	14	10	
38089327	Herbicide based on imazethapyr	12	12	9	12	15	
38089329	Other herbicides, presented in another way	8	0	6	8	10	
38089331	Anti-sprouting containing bromomethane/bromochloromethane	14	14	14	14	10	
38089332	Other anti-sprouting wrapped for sanitary for household use	14	14	14	14	10	
38089333	Other anti-sprouting presented in another way	8	8	8	8	8	
38089341	Regulators for plant growth, with methyl bromide, packed for household use	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089349	Other regulators for plant growth, packed for household use	14	14	14	14	10	
38089351	Regulators for plant growth, containing bromomethane, presented in another way	14	14	14	14	10	
38089352	Regulators for plant growth bases on hydrazide	14	14	14	14	10	
38089359	Other regulators for plant growth, presented in another way	8	8	8	8	10	
38089411	Disinfectant containing bromide, packed for household use	14	14	14	14	10	
38089419	Other disinfectants packed for household use	14	14	14	14	10	
38089421	Disinfectants containing bromomethane/bromochloromethane, presented in another way	14	14	14	14	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089422	Disinfectant containing 2-(tiocianometiltio) benzotiazol, presented in another way	14	14	14	14	10	
38089429	Other disinfectants presented in another way	20	8	8	8	15	
38089911	Other rodenticides, containing methyl bromide, for household use	14	14	14	14	10	
38089919	Other rodenticides or similar, packed for household use	14	14	14	14	10	
38089920	Other rodenticides, containing methyl bromide, presented in another way	14	14	14	14	10	
38089991	Acaricides based on amitraz, chlorofenvinphos, etc., presented in another way	14	14	14	14	10	
38089992	Acaricides based on cyhexatin, fenbutatin oxide, presented in another way	14	14	0	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38089993	Other acaricides presented in another way	8	8	8	8	10	
38089994	Nematicides based on metham sodium, presented in another way	14	14	14	14	10	
38089995	Other nematicides presented in another way	8	8	8	8	8	
38089996	Rodenticides presented in another way	8	8	8	8	8	
38089999	Other rodenticides presented in another way	8	8	8	8	10	
38091010	Preparation with a basis of amylaceous substances for textile industry	14	14	14	14	10	
38091090	Other preparation with a basis of amylaceous substances	14	14	14	14	10	
38099110	Finishing agents preparation, used in textile industry/similar industry	14	14	14	14	10	
38099120	Mordant preparation for textile industry/similar industries	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38099130	Fire-retardant products for textile industry/similar industries	14	14	14	14	10	
38099141	Water-repellent agent based on paraffin, etc. for textile industry	14	14	14	14	10	
38099149	Other water-repellent based on paraffin for textile industry/similar industries	14	14	14	14	10	
38099190	Other finishing agents, etc. for textile industry	14	14	11	0	10	
38099211	Water-repellent agent based on paraffin, etc. for paper industry	14	14	14	14	10	
38099219	Other water-repellent for paper industry/similar industry	14	14	14	14	10	
38099290	Other finishing agents, etc. for paper industry	14	14	14	14	10	
38099311	Water-repellent agents based on paraffine, etc. for leather industry	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38099319	Other water-repellent for leather industry/similar industry	14	14	14	14	10	
38099390	Other finishing agents, etc. for leather industry	14	14	14	14	10	
38101010	Pickling preparations for metal surfaces	14	14	14	14	10	
38101020	Soldering, brazing or welding powders and pastes	14	14	14	14	10	
38109000	Other fluxes/auxiliary preparations/sticks/for soldering, etc.	14	14	14	14	10	
38111100	Anti-knock preparations based on lead compounds	2	2	2	2	4	
38111900	Other anti-knock preparations	2	2	2	2	4	
38112110	Additives viscosity index improvers containing petroleum oils, etc.	14	14	11	0	10	
38112120	Additives anti-corrosive/anti-oxidation/anti-wear/containing petroleum oils, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38112130	Dispersants additives not containing ash, petroleum oils, etc.	14	14	14	14	10	
38112140	Detergents additives containing metal compounds, containing petroleum oil, etc.	14	14	14	14	10	
38112150	Other preparations containing 1 or more additive with petroleum oil, etc.	14	14	11	0	10	
38112190	Other additives containing petroleum oil, lubricating oils, etc.	2	2	2	2	4	
38112910	Other additives dispersants not containing ash	14	14	14	14	10	
38112920	Other additives detergents containing metal compounds	14	14	14	14	10	
38112990	Other additives lubricating oils	14	14	11	14	10	
38119010	Other additives ashless dispersants for fuel petroleum oils	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38119090	Other additives preparations, for mineral oils/other liquids	2	2	2	2	4	
38121000	Prepared called "rubber accelerators"	14	14	14	14	10	
38122000	Compound plasticisers for rubber or plastic	14	14	14	14	10	
38123011	Anti-oxidising preparations for rubber, containing N-substituted derivatives of p-phenylenediamine	14	14	14	14	10	
38123012	Anti-oxidising preparations for rubber, alkylarylphosphites, etc.	14	14	14	14	10	
38123013	Anti-oxidising preparations for rubber, 2, 2, 4-trimethyl-1, 2-etc.	14	14	14	14	10	
38123019	Other anti-oxidising preparations/other containing polymerized 2,2,4-trimethyl-1,2-dihydroquinoline	2	2	2	2	4	
38123021	Anti-oxidising for plastic, containing N-substituted derivatives of p-phenylenediamine	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38123029	Other anti-oxidising preparations/other containing N-substituted derivatives of p-phenylenediamine, for plastic	14	14	14	14	10	
38130010	Charges with bromochlorodifluoromethane, etc for fire-extinguishers	14	14	14	14	10	
38130020	Charges with hydrobromofluorocarbons (hbfc) for fire-extinguishers	14	14	14	14	10	
38130030	Charges with hydrochlorofluorocarbons (hfc) for fire-extinguishers	14	14	14	14	10	
38130040	Preparations and charges con bromochloromethane for fire-extinguishers	14	14	14	14	10	
38130090	Preparations and charges for fire-extinguishers, grenades, etc.	14	14	14	0	10	
38140010	Other solvents/thinners, containing chlorofluorocarbons (cfc)	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38140020	Other solvents/thinners, containing organic hydrochlorofluorocarbons	14	14	14	14	10	
38140030	Other solvents/thinners, containing carbon tetrachloride	14	14	14	14	10	
38140090	Other composite organic solvents and thinner, etc.	14	14	14	14	10	
38151100	Supported catalysts, active substance=nickel or composites	2	2	0	2	4	
38151210	In ceramic or metallic honeycomb for catalytic conversion of vehicle exhaust gases	12	12	12	12	10	
38151220	Catalysts with particles of a size < 500 microns	12	12	12	12	10	
38151290	Other catalysts, containing precious metal as active substance	2	2	2	2	4	
38151900	Other supported catalysts	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38159010	Other supported catalysts for cracking petroleum oils	4	4	4	4	10	
38159091	Other preparations catalysts, isoprenyl aluminium as active substance	2	2	2	2	4	
38159092	Other preparations catalysts, zinc oxide as active substance	12	12	12	12	10	
38159099	Other catalytic preparations	4	4	4	4	4	
38160011	Refractory cements/mortars, based on calcined magnesite	14	14	14	14	10	
38160012	Refractory cements/mortars, based on sillimanite	2	2	2	2	4	
38160019	Refractory cements and mortars	14	14	14	14	10	
38160021	Preparations based on refractory containing $\geq 50$ % corundum and graphite	2	2	2	2	4	
38160029	Other preparations based on refractory chromo-magnesium, zirconium, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38160090	Other refractory concretes and similar compositions	14	14	14	14	10	
38170010	Mixed alkylbenzenes	12	12	12	0	E	
38170020	Mixed alkyl naphthalenes	14	14	14	14	10	
38180010	Chemical elements doped of silicon, for use in electronics	2	2	2	2	4	
38180090	Other chemical elements doped for use in electronics	2	2	2	2	4	
38190000	Liquids for hydraulic brakes, etc. with petroleum oils $\leq 70\%$	14	14	5	14	E	
38200000	Anti-freezing preparations and prepared de-icing fluids	14	14	14	14	10	
38210000	Prepared culture media for the growth and maintenance of microorganisms	14	0	14	14	10	
38220010	Reagents for determination of blood or urine components, paper support, etc.	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38220090	Other diagnostic or laboratory reagents	14	0	2	14	10	
38231100	Stearic acid (industrial monocarboxylic fatty acids)	6	6	6	6	4	
38231200	Oleic acid (industrial monocarboxylic fatty acids)	6	6	6	6	4	
38231300	Tall oil fatty acids "tall oil"	2	2	2	2	10	
38231900	Other industrial monocarboxylic fatty acids/acidic oils from refining	2	20	2	2	15	
38237010	Stearyl alcohol (industrial fatty alcohols)	2	14	2	2	E	
38237020	Lauryl alcohol (industrial fatty alcohols)	2	14	2	2	15	
38237030	Other mixtures of primary aliphatic alcohols	2	2	2	2	4	
38237090	Other industrial fatty alcohols	2	2	2	2	4	
38241000	Prepared binders for foundry moulds or cores	14	14	14	14	10	
38243000	Non-agglomerated metal carbides mixed together, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38244000	Prepared additives for cements, mortars or concretes	14	14	14	14	10	
38245000	Non-refractory mortars and concretes	14	14	14	14	10	
38246000	Sorbitol, except the polyalcohol d-glucitol	14	14	14	14	10	
38247110	Mixtures containing trichlorotrifluoroethane	2	2	2	2	4	
38247190	Other mixtures containing halogenated derivatives of methane, ethane, propane, fluorine, chlorine, etc.	14	14	14	14	10	
38247200	Other mixtures containing bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane	14	14	14	14	10	
38247300	Other mixtures containing hydrobromofluorocarbons (HBFCs)	14	14	14	14	10	
38247410	Prepared based on chlorodifluoromethane/pentafluoroethane	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38247420	Prepared based on chlorodifluoromethane/chlorotetrafluoroethane	2	2	2	2	4	
38247490	Other products prepared based on organic compounds	14	14	14	14	10	
38247500	Mixtures containing carbon tetrachloride	14	14	14	14	10	
38247600	Mixtures containing 1,1,1-trichloroethane	14	14	14	14	10	
38247700	Mixtures containing bromomethane or bromochloromethane	14	14	14	14	10	
38247810	Prepared based on tetrafluoroethane/pentafluoroethane	2	2	2	2	4	
38247890	Other products prepared based on organic compounds	14	14	14	14	10	
38247900	Other mixture containing halogenated derivatives of methane, ethane or propane	14	14	14	14	10	
38248110	Mixture of propylene oxide with ethylene oxide ≤30 %	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38248190	Other products prepared based on organic compounds	14	14	14	14	10	
38248200	Mixture containing polybrominated biphenyls (PBB), polychloroterphenyls (PCT) or polychlorinated biphenyls (PCB)	14	14	14	14	10	
38248300	Mixture containing tris(2,3-dibromopropyl) phosphate	14	14	14	14	10	
38249011	Mycellial salinomycin	14	14	14	14	10	
38249012	Intermediate product containing $\leq 55$ % by weight of cyanocobalamine	2	2	2	2	4	
38249013	Intermediate product from the manufacture of ammonium primycin	2	2	2	2	4	
38249014	Senduramycin sodium, from the manufacture of senduramycin	2	2	2	2	4	
38249015	Ammoniac maduramycin, in alcoholic solution, from the manufacture of maduramycin	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249019	Other intermediate product from the manufacture of antibiotic, vitamin, etc.	14	14	14	14	10	
38249021	Dimerized fatty acids	2	2	2	2	4	
38249022	Preparations containing dimerized fatty acids	2	2	2	2	4	
38249023	Preparations containing stearylbenzoylmethane/ palmitoylbenzoylmethane	14	14	14	14	10	
38249024	Preparations containing propylene glycol caprylate/propylene glycol caprate	2	2	2	2	4	
38249025	Preparations containing caprylic and capric acid triglycerides	2	2	2	2	4	
38249029	Other derivatives of industrial fatty acids, preparations etc.	2	14	0	0	10	
38249031	Preparations containing hexamethylene isocyanates	14	14	14	0	10	
38249032	Preparations containing other isocyanates	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249033	Preparations containing fatty amines c8 to c22	2	2	2	2	4	
38249034	Preparations containing polyethylene amines, etc. for coagulating latex	14	14	14	14	10	
38249035	Other preparations containing polyethylamines	14	14	14	14	10	
38249036	Mixtures of mono-, di- and triisopropanolamines	2	2	2	2	4	
38249039	Other preparations for rubber/plastic, for resin hardened, etc.	14	14	14	0	10	
38249041	Anti-scaling, anti-rust preparations or oxidation inhibitors	14	14	14	14	10	
38249042	Eutectic mixture of diphenol and diphenol oxide	8	8	8	8	10	
38249043	Preparations containing trimethyl-3, 9-diethyldecane	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249049	Other fluids for transfer of heat	14	14	14	14	10	
38249051	Foam inhibitors containing tributyl phosphate in isopropyl alcohol solution	2	2	2	2	4	
38249052	Mixed polyethylene glycols	14	14	14	14	10	
38249053	Liquid polypropylene glycol	14	14	0	14	10	
38249054	Flame-retardants containing mixed isopropyl triphenyl phosphates	2	2	2	2	4	
38249059	Other preparations containing esters inorganic acid/its derivatives, etc.	14	14	14	14	10	
38249071	Soda-lime and water repellent calcium carbonate	14	14	14	14	10	
38249072	Preparations with a basis of silica in colloidal suspension, etc.	14	14	14	14	10	
38249073	Preparations based on tungsten carbide (wolfram) with nickel as a binder; hydrogen bromide in solution, etc.	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249074	Preparations based on hydroxide nickel/cadmium, etc.	2	2	2	2	4	
38249075	Preparations used in the preparation of culture media, etc.	2	2	2	2	4	
38249076	Getters for vacuum tubes	2	2	2	2	4	
38249077	Fertilizers or leaf feeds containing zinc and manganese	0	0	0	0	0	
38249078	Preparations based on aluminium oxide and zirconium oxide	2	2	2	2	4	
38249079	Other products/preparations based on chemical elements, etc.	14	14	14	0	10	
38249081	Preparations based on polyisobutenylsuccinic anhydride, in mineral oil	14	14	14	14	10	
38249082	Halquinol, esters mixtures of dimethylic acids, etc.	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38249083	Phenyl or triphenylmethane thiophosphate triisocyanate, in methylene chloride or ethyl acetate solution, etc.	2	2	2	2	4	
38249085	Sodium methylate in methanol	14	14	14	14	10	
38249086	Maneb, mancozeb and benzalkonium chloride	14	14	14	14	10	
38249087	Aqueous dispersion of micro-capsules of polyurethane, etc.	14	14	14	14	10	
38249088	Mixtures of dihalogenated n, n-dialkyl phosphoroamid, etc.	14	14	14	14	10	
38249089	Other products/preparations based on organic compounds	14	14	0	0	10	
38251000	Municipal waste	14	14	14	14	10	
38252000	Sewage sludge	14	14	14	14	10	
38253000	Clinical waste	14	14	14	14	10	
38254100	Wastes halogenated of organic solvents	14	14	14	14	10	
38254900	Other wastes of organic solvents	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
38255000	Wastes of deoxidizing solutions for metals, etc.	14	14	14	14	10	
38256100	Wastes from chemical industries containing organic constituents	14	14	14	14	10	
38256900	Other wastes from chemical/allied industries	14	14	14	14	10	
38259000	Other residual products chemical industries, etc.	14	14	14	14	10	
38260000	Biodiesel and mixtures thereof, > 70 % oil	14	14	0	14	10	
39011010	Polyethylene linear, density < 0,94, in primary forms	14	14	0	0	E	
39011091	Polyethylene containing fillers, density < 0,94, in primary forms	14	14	14	0	E	
39011092	Polyethylene not containing fillers, density < 0,94, primary forms	14	14	0	0	E	
39012011	Polyethylene containing fillers, vulcanized density > 1,3, in primary forms	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39012019	Other polyethylene containing fillers density $\geq 0,94$ , in primary forms	14	14	0	14	E	
39012021	Polyethylene not containing fillers, vulcanized density $> 1,3$ , in primary forms	2	2	2	2	4	
39012029	Other polyethylene not containing fillers, density $\geq 0,94$ , primary forms	14	14	0	0	E	
39013010	Ethylene-vinyl acetate copolymers, in liquids, pastes	14	14	14	14	E	
39013090	Ethylene-vinyl acetate copolymers, in other primary forms	14	14	14	0	10	
39019010	Ethylene copolymers/acrylic acid, in primary forms	14	14	14	14	10	
39019020	Ethylene copolymers/monomers etc. in primary forms	14	14	14	14	10	
39019030	Polyethylene chlorosulphonate, in primary forms	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39019040	Chlorinated polyethylene, in primary forms	2	2	2	2	4	
39019050	Ethylene polymers-methacrylic acid, with ethylene $\geq$ 60 %	2	2	2	2	4	
39019090	Other polymeric ethylene, in primary forms	14	14	14	0	E	
39021010	Polypropylene containing fillers, in primary forms	14	14	14	0	E	
39021020	Polypropylene not containing fillers, in primary forms	14	14	0	0	E	
39022000	Polyisobutylene in primary forms	14	14	14	14	E	
39023000	Propylene copolymers, in primary forms	14	14	14	0	E	
39029000	Other polymers of propylene/olefins, in primary forms	14	14	14	14	E	
39031110	Polystyrene expansible, containing fillers, in primary forms	14	14	14	14	10	
39031120	Polystyrene expansible, not containing fillers, in primary forms	14	14	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39031900	Other polystyrene in primary forms	14	14	14	0	E	
39032000	Styrene-acrylonitrile copolymers, in primary forms	14	2	14	14	10	
39033010	Acrylonitrile-butadiene-styrene copolymers, primary forms, containing fillers	14	14	14	14	10	
39033020	Acrylonitrile-butadiene-styrene copolymers, not containing fillers	14	2	14	0	10	
39039010	Methacrylate-methyl-butadiene-styrene copolymers	14	14	14	14	10	
39039020	Acrylonitrile-styrene-butyl acrylate	2	2	0	2	4	
39039090	Other polymers of styrene, in primary forms	14	14	0	0	E	
39041010	Poly (vinyl chloride) obtained in suspension, primary forms	14	14	0	0	E	
39041020	Poly (vinyl chloride) obtained in emulsion, primary forms	14	14	14	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39041090	Other poly (vinyl chloride), in primary forms	14	14	14	14	10	
39042100	Poly (vinyl chloride), non-plasticized, in primary forms	14	14	14	14	10	
39042200	Poly (vinyl chloride), plasticized, in primary forms	14	14	14	14	E	
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	14	14	14	14	10	
39044010	Vinyl chloride-vinyl acetate copolymers, containing dibasic acid, etc.	14	14	14	14	10	
39044090	Vinyl chloride-vinyl acetate copolymers, primary forms	14	14	14	14	10	
39045010	Copolymers of vinylidene chloride, not containing emulsifier, etc.	2	2	2	2	4	
39045090	Other vinylidene chloride polymers, in primary forms	2	2	2	2	4	
39046110	Polytetrafluoroethylene in liquids and pastes	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39046190	Other polytetrafluoroethylene in primary forms	2	2	2	2	4	
39046910	Vinylidene fluoride-hexafluoropropylene copolymer	2	2	2	2	4	
39046990	Other fluoro-polymers, in primary forms	2	2	2	2	4	
39049000	Other polymers of vinyl chloride/halogenated olefins, in primary forms	14	14	14	14	10	
39051200	Polyvinyl acetate, in aqueous dispersion	14	14	14	14	10	
39051910	Polyvinyl acetate, containing vinyl alcohol in blocks, etc.	14	14	14	14	10	
39051990	Other polymers of polyvinyl acetate, in primary forms	14	14	14	14	10	
39052100	Vinyl acetate copolymers, in aqueous dispersion	14	14	14	14	15	
39052900	Other vinyl acetate copolymers, in primary forms	14	14	14	14	10	
39053000	Poly (vinyl alcohol), in primary forms	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39059130	Poly (vinyl pyrrolidone) copolymers/vinyl acetate	14	14	14	14	10	
39059190	Other vinyl acetate copolymers, etc. in primary forms	2	2	2	2	4	
39059910	Poly (vinyl formal)	2	2	2	2	4	
39059920	Poly (vinyl butyral)	2	2	2	2	4	
39059930	Iodinated poly (vinyl pyrrolidone)	12	12	0	12	10	
39059990	Other polymers of vinyl, in primary forms	2	2	2	2	4	
39061000	Poly (methyl methacrylate), in primary forms	14	14	14	14	10	
39069011	Poly (acrylic acid)/its salts, in liquid/paste, soluble in water	14	14	14	14	10	
39069012	Water-soluble poly(acrylamidic acid)sodium salt, etc.	14	14	14	14	10	
39069019	Other water-soluble acrylic polymers, in liquid/paste	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39069021	Organic solvent acrylic polymers and salts, in liquid/paste	14	14	14	14	10	
39069022	2- diisopropylaminoethyl methacrylate copolymer, in suspension etc.	2	2	2	2	4	
39069029	Other organic solvent acrylic polymers, in liquid/paste	14	14	14	0	10	
39069031	Poly (acrylic acid) and its salts, in liquid/paste, other solvents etc.	14	14	14	14	10	
39069032	Poly (acrylamidic acid) sodium salt, in liquid/paste, other solvents etc.	14	14	14	14	10	
39069039	Other acrylic polymers, in liquid/paste, other solvents etc.	14	14	14	14	10	
39069041	Poly (acrylic acid) and salts, in blocks, irregular pieces, etc.	14	14	14	14	10	
39069042	Poly (acrylamidic acid) sodium, in pieces, etc. water soluble	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39069043	Carboxypolymethylene, in powder	2	2	2	2	4	
39069044	Sodium polyacrylate, in irregular blocks, pieces, etc.	2	2	2	2	10	
39069045	Potassium acrylate-acrylamide copolymer	2	2	2	2	4	
39069046	Methyl acrylate copolymer, acrylate $\geq$ 50 %	2	2	2	2	4	
39069047	Ethyl acrylate copolymer, n-butyl acrylate, etc.	2	2	2	2	4	
39069049	Other acrylic polymers, in irregular blocks, pieces, etc.	14	14	14	0	10	
39071010	Polyacetals with fillers, in liquid and pastes	14	14	14	14	10	
39071020	Polyacetals with fillers, in other primary forms	14	14	14	14	10	
39071031	Polydextrose without fillers, in liquid and pastes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39071039	Polyacetals without fillers, in liquid and pastes	14	14	14	14	10	
39071041	Polydextrose without fillers, in other primary forms	2	2	2	2	4	
39071042	Other polyacetals without fillers, powder, passes through approximately 0,85 mm	2	2	2	2	4	
39071049	Polyacetals without fillers, in other primary forms	2	2	2	2	4	
39071091	Other polyacetals, in granules, of a particle diameter >2 mm	14	14	14	14	10	
39071099	Other polyacetals	14	14	14	14	10	
39072011	Polyoxyphenylene with fillers, in primary forms	14	14	14	14	10	
39072012	Polyoxyphenylene without fillers, in primary forms	2	2	2	2	4	
39072020	Poly (tetramethylene ether glycol), in primary forms	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39072031	Poly (ethylene glycol) 400, in primary forms	14	14	11	14	10	
39072039	Other polyether polyols, in primary forms	14	14	0	0	E	
39072041	Poly(epichlorohydrin)	2	2	2	2	10	
39072042	Ethylene oxide copolymers	2	2	2	2	10	
39072049	Other ethylene oxide copolymers	14	14	14	14	10	
39072090	Other polyethers, in primary forms	14	14	14	14	10	
39073011	Epoxide resins with fillers, in liquid and pastes	14	14	14	14	10	
39073019	Epoxide resins with fillers, in other primary forms	14	14	14	14	E	
39073021	Tetrabromobisphenol A copolymer, etc. without fillers primary forms	14	14	14	14	E	
39073022	Epoxide resins without fillers, in liquid and pastes	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39073029	Epoxide resins without fillers, in primary forms	14	14	14	14	10	
39074010	Polycarbonates in primary forms 60 g/10 min ≤ fluidity ≤ 80 g/10 m	2	2	2	2	4	
39074090	Other polycarbonates, in primary forms	0	14	0	14	10	
39075010	Alkyd resins, in liquid and pastes	14	14	14	14	10	
39075090	Alkyd resins, in other primary forms	14	14	14	14	10	
39076000	Poly(ethylene terephthalate) in primary forms	14	14	0	0	E	
39077000	Poly (lactic acid) primary forms	14	14	14	14	10	
39079100	Other polyethers unsaturated, in primary forms	14	14	14	0	10	
39079911	Poly(butylene terephthalate) containing glass fibre filler, in primary forms	14	14	14	14	10	
39079912	Poly (butylene terephthalate) in liquid and pastes	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39079919	Poly(butylene terephthalate) in other primary forms	2	2	2	2	4	
39079991	Other polyethers in liquid and pastes	14	14	14	14	10	
39079992	Poly (epsilon caprolactone)	2	2	2	2	4	
39079999	Other polyethers in primary forms	14	14	14	0	E	
39081011	Polyamide-11 liquids and pastes	2	2	2	2	4	
39081012	Polyamide-12 liquids and pastes	2	2	2	2	4	
39081013	Polyamide-6/polyamide-6, 6, with load liquids and pastes	14	14	14	14	10	
39081014	Polyamide-6/polyamide-6, 6, without load liquids, pastes	14	14	14	14	10	
39081019	Polyamide-6, 9 or 6, 10 or 6-12, in liquids and pastes	2	2	2	2	4	
39081021	Polyamide-11 in irregular blocks, pieces, clots, etc.	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39081022	Polyamide-12 in irregular blocks, pieces, clots, etc.	2	2	2	2	4	
39081023	Polyamide-6 or polyamide-6, 6, with filler, in pieces, etc	14	14	14	14	E	
39081024	Polyamide-6/polyamide-6, 6, without filler, in pieces, etc.	14	14	14	14	E	
39081029	Polyamide-6, 9 or 6, 10 or 6-12, in irregular blocks, etc.	2	2	2	2	4	
39089010	Lauryl-lactam copolymer, in primary forms	2	2	2	2	4	
39089020	Other polyamides obtained by condensation of dimerized or trimerized fatty acid etc.	14	14	14	14	10	
39089090	Other polyamides in primary forms	2	2	2	2	4	
39091000	Urea resins, thiourea resins, in primary forms	14	14	14	14	10	
39092011	Melamine-formaldehyde, with filler in powder form	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39092019	Other melamine resins, with filler, in primary forms	14	14	14	14	10	
39092021	Melamine-formaldehyde, without filler, in powder form	14	14	14	14	10	
39092029	Other melamine resins, without filler, in primary forms	14	14	14	14	10	
39093010	Other amino resins, with filler, in primary forms	14	14	14	14	10	
39093020	Other amino resins, without filler, in primary forms	14	14	14	14	10	
39094011	Phenol-formaldehyde, liposoluble, pure or modified	14	14	14	14	10	
39094019	Other phenolic resins, liposoluble, pure or modified	14	14	14	14	10	
39094091	Other phenol-formaldehyde in primary forms	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39094099	Other phenol-resins in primary forms	8	14	14	14	10	
39095011	Polyurethane in solutions in organic solvent	14	14	14	14	10	
39095012	Polyurethane in aqueous dispersion	2	2	2	2	4	
39095019	Other polyurethanes in aqueous dispersion	14	14	14	14	E	
39095021	Hydroxylated polyurethane with adhesive properties, in pieces, etc.	2	2	2	2	4	
39095029	Other polyurethanes in blocks irregular, pieces, powder, etc.	14	14	14	14	E	
39100011	Lineal pre-polymers mixtures, etc. (oil silicon)	2	2	2	2	4	
39100012	Polydimethylsiloxane, etc. in dispersion (oil silicon)	14	14	14	14	10	
39100013	Copolymers oil dimethylsiloxane with vinyl compounds etc	2	2	2	2	4	
39100019	Other silicones oils in primary forms	14	14	0	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39100021	Silicon elastomer, heat vulcanized	2	2	2	2	4	
39100029	Other silicon elastomer	14	14	14	14	10	
39100030	Resin (silicon)	14	14	14	14	10	
39100090	Silicones in primary forms	14	14	14	14	10	
39111010	Petroleum resin, coumarone, etc. with filler, in primary form	14	14	14	14	10	
39111021	Other petroleum resins without charge, total or partially hydrogenated	2	2	2	2	10	
39111029	Other petroleum resins without charge	14	14	14	14	10	
39119011	Chemically modified polyterpenes, with filler, in primary form	14	14	14	14	10	
39119012	Polyetherimides and its copolymers, with load, in primary form	2	2	2	2	4	
39119013	Polyetherimides and its copolymers, with load, in primary form	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39119014	Poly(phenylene sulfide)	2	2	2	2	10	
39119019	Other polyetherimides, polysulphones, etc. with filler, in primary form	14	14	14	14	10	
39119021	Chemically modified polyterpenes, without filler, in primary form	14	14	14	14	10	
39119022	Poly(phenylene sulphide), with filler, in primary form	2	2	2	2	4	
39119023	Polyethyleneamines, with filler, in primary form	2	2	2	2	4	
39119024	Polyetherimides and its copolymers, without load, in primary form	2	2	2	2	4	
39119025	Polyetherimides and its copolymers, without load, primary forms	2	2	2	2	4	
39119026	Polysulphones	2	2	2	2	10	
39119029	Other polyterpenes, etc. without filler, in primary form	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39121110	Cellulose acetate, non-plasticised, with filler, in primary form	8	8	8	8	8	
39121120	Cellulose acetate, non-plasticised, without filler, in primary form	2	2	2	2	4	
39121200	Cellulose acetate, plasticised, in primary form	2	2	2	2	4	
39122010	Cellulose nitrate, with filler, in primary form	14	14	14	14	10	
39122021	Cellulose nitrate, with filler, in alcohol with non-volatile content $\geq 65$ %	14	14	14	0	10	
39122029	Other cellulose nitrate, with filler, in primary form	14	14	14	14	10	
39123111	Carboxymethylcellulose content $\geq 75$ %, in primary form	14	14	14	14	10	
39123119	Other carboxymethylcellulose, in primary form	14	14	14	14	E	
39123121	Salts of carboxymethylcellulose content $\geq 75$ %, in primary form	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39123129	Other salts of carboxymethylcellulose, in primary form	14	14	14	14	10	
39123910	Hydroxylated methyl-, ethyl-propyl cellulose, in primary form	2	2	0	0	4	
39123920	Other methylcelluloses, in primary form	2	2	2	2	10	
39123930	Other ethylcelluloses, in primary form	2	2	2	2	10	
39123990	Other eters of cellulose, in primary form	2	2	0	2	4	
39129010	Cellulose propionate, in primary form	2	2	2	2	4	
39129020	Cellulose acetobutanoate, in primary form	2	2	2	2	4	
39129031	Microcrystalline cellulose, in powder	14	14	0	0	10	
39129039	Microcrystalline cellulose, in primary form	14	14	14	14	10	
39129040	Other cellulose, in powder	14	14	14	14	10	
39129090	Other cellulose and its chemical derivatives, in primary form	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39131000	Alginic acid, its salts and esters, in primary form	2	2	2	2	4	
39139011	Chlorinated/hydrochloride rubber, in pieces, clots, etc.	2	2	2	2	4	
39139012	Chlorinated rubber, in other forms	2	2	2	2	4	
39139019	Other natural rubber/its chemical derivatives, in primary form	2	2	2	2	4	
39139020	Xanthane gum, in primary form	2	2	2	2	4	
39139030	Dextran, in primary form	2	2	2	2	4	
39139040	Hardened proteins, in primary form	2	2	2	2	4	
39139050	Chitosan, its salts/derivatives, in primary form	14	14	14	14	10	
39139060	Chondroitin sulfate and its salts	14	14	14	14	10	
39139090	Other natural polymers, including modified, in primary form	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39140011	Ion-exchangers based on sulfonated styrene-divinylbenzene copolymers	2	2	2	2	4	
39140019	Other ion-exchangers based on polystyrene/its copolymers	2	2	2	2	4	
39140090	Ion-exchangers based on other copolymers, in primary form	2	2	2	2	4	
39151000	Waste, parings and scrap, of polymers of ethylene	14	14	14	14	10	
39152000	Waste, parings and scrap, of polymers of styrene	14	14	14	14	10	
39153000	Waste, parings, etc. of polymers of vinyl chloride	14	14	14	14	10	
39159000	Waste, parings and scrap of other plastics	14	14	14	14	10	
39161000	Monofilaments, etc. of polymers of ethylene	16	16	16	16	10	
39162000	Monofilaments, etc. of polymers of vinyl chloride	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39169010	Monofilaments, of other plastics	16	16	16	16	10	
39169090	Sticks and profiles, of other plastics	16	16	16	16	10	
39171010	Artificial guts of hardened protein	2	2	2	2	4	
39171021	Artificial guts, of regenerate cellulose diameter $\geq 150$ mm	2	2	2	2	0	
39171029	Artificial guts of other cellulosic plastics	16	16	0	0	10	
39172100	Rigid tubes, of polymers of ethylene	16	16	16	16	10	
39172200	Rigid tubes, of polymers of propylene	16	16	16	16	10	
39172300	Rigid tubes, of polymers of vinyl chloride	16	16	16	16	E	
39172900	Rigid tubes, of other plastics	16	16	16	16	10	
39173100	Flexible tubes, of plastic, capable of withstanding a minimum pressure $\geq 27,6$ MPa	16	16	16	16	10	
39173210	Tubes of copolymers of ethylene, non-reinforced, without fittings	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39173221	Semipermeable capillary tube of polypropylene	2	2	2	2	4	
39173229	Other tubes of polypropylene, non-reinforced, without fittings	16	16	16	16	10	
39173230	Tube of poly(ethylene terephthalate), non-reinforced, without fittings	16	16	16	16	10	
39173240	Tubes of silicones, non-reinforced, without fittings	16	16	16	16	10	
39173251	Semipermeable capillary tube from regenerated cellulose for haemodialysis	2	2	2	2	4	
39173259	Other tubes of regenerate cellulose, non-reinforced, without fittings	16	16	16	16	10	
39173290	Other tubes of plastics, non-reinforced, without fittings	16	16	16	16	E	
39173300	Tubes of plastic, non-reinforced, without fittings	16	16	16	16	10	
39173900	Other plastic tubes	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39174010	Fittings for tubes, of plastics, used in haemodialysis	0	0	0	0	0	
39174090	Other fittings for tubes, of plastics	16	16	16	16	10	
39181000	Floor coverings, etc. of polymers of vinyl chloride	16	16	16	16	10	
39189000	Floor coverings, walls/roofs, of other plastics	16	16	16	16	10	
39191000	Plates, sheets, etc. self-adhesives, of plastics, rolls, width $\leq$ 20 cm	16	16	16	16	10	
39199000	Other plates, sheets, strip, etc. self-adhesive of plastics	16	16	0	16	10	
39201010	Plates of polymers of ethylene, non-reinforced, etc. roll width $\leq$ 66 cm	2	2	2	2	4	
39201091	Plates of ethylene polymers non-reinforced etc. used for the manufacture of electric battery separators	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39201099	Other plates of ethylene polymers, non-reinforced, etc.	16	16	16	16	E	
39202011	Plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic/12,5 cm-10 micrometers	2	2	2	2	4	
39202012	Plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic/50 cm-25 micrometers	2	2	2	2	4	
39202019	Other plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic	16	16	16	16	E	
39202090	Other plates of ethylene polymers non-reinforced etc. biaxially oriented, metallic	16	16	16	16	E	
39203000	Plates of styrene polymers non-reinforced etc.	16	16	16	0	10	
39204310	Plates of poly(vinyl chloride) plasticized $\geq 6\%$ , transparent, etc.	16	16	0	16	10	
39204390	Other plates of poly(vinyl chloride), plasticized $\geq 6\%$ , etc.	16	16	0	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39204900	Other plates, sheets, etc. of poly(vinyl chloride)	16	16	16	16	E	
39205100	Plates, etc. of poly(methyl methacrylate), non-reinforced, etc.	16	16	16	16	E	
39205900	Other plates, etc. acrylic polymers, non-reinforced, etc.	16	16	16	16	10	
39206100	Plates of polycarbonates, etc, non-reinforced.	16	16	16	16	10	
39206211	Plates, etc. of poly(ethylene terephthalate) thickness < 5 micrometers, etc.	2	2	2	2	4	
39206219	Other plates, etc. of poly(ethylene terephthalate), thickness ≤ 40 micrometers	16	16	16	0	10	
39206291	Plates, etc. of poly(ethylene terephthalate), width ≤ 12 cm	16	16	16	16	E	
39206299	Other plates, etc. poly(ethylene terephthalate)	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39206300	Plates, etc. of unsaturated polyesters, non-reinforced	16	16	16	16	10	
39206900	Plates, etc. of other polyesters non-reinforced, etc.	16	16	0	16	10	
39207100	Plates, etc. of regenerated cellulose, non-reinforced, etc.	16	16	16	16	10	
39207310	Plates, etc. of cellulose acetates, thickness $\leq 0,75$ mm, non-reinforced, etc.	16	16	16	16	10	
39207390	Other plates, etc. of cellulose acetate, non-reinforced	16	16	16	16	10	
39207910	Other plates, cellulose sheets, vulcanized. fibre thickness $\leq 1$ mm	2	2	2	2	4	
39207990	Other plates, sheets, ribbons of other cellulose derived	16	16	16	16	10	
39209100	Plates, etc. poly(vinyl butyral), non-reinforced, etc.	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39209200	Plates, etc. of polyamides, non-reinforced, etc.	16	16	16	16	10	
39209300	Plates, etc. of amino-resins, non-reinforced, etc.	16	16	16	16	10	
39209400	Plates, etc. of phenolic resins, non-reinforced, etc.	16	16	16	16	10	
39209910	Plates, etc. of silicones, non-reinforced, etc.	16	16	16	16	10	
39209920	Plates, etc. of poly(vinyl alcohol), non-reinforced, etc.	16	16	16	16	10	
39209930	Plates, etc. of vinyl fluoride polymers, non-reinforced, etc.	2	2	2	2	4	
39209940	Plates, etc. of polyimides, non-reinforced, etc.	2	2	2	2	4	
39209950	Plates, etc. of poly(chlorotrifluoroethylene), non-reinforced, etc.	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39209990	Other plates, etc. of other plastic, non-alveolar, etc.	16	16	16	16	10	
39211100	Other plates, etc. of polymers of styrene, alveolar	16	16	16	16	10	
39211200	Other plates, etc. of polymers of vinyl chloride, alveolar	16	16	16	16	10	
39211310	Other plates, etc. of polyester, $24 \leq \text{pores} \leq 157$ , $3, 5 \leq \text{pka} \leq 4$	2	2	2	2	4	
39211390	Other plates, etc. of polyurethanes, alveolar	16	16	16	16	10	
39211400	Other plates, etc. of regenerated cellulose, alveolar	16	16	16	16	10	
39211900	Other plates, etc. of other plastics, alveolar	16	16	16	0	10	
39219011	Plates, etc of melamine-formaldehyde resin, stratified	16	16	16	16	10	
39219012	Other plates, etc. of other plastics with polyethylene support	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39219019	Other plates, etc. of other plastics, stratified	16	16	16	16	E	
39219020	Other plates, etc. of other plastics, reinforced	2	2	2	2	4	
39219090	Other foils, sheets, film, plates and strips, of plastics	16	16	0	0	10	
39221000	Baths, shower-baths, sinks and wash-basin, of plastics	18	18	18	18	15	
39222000	Lavatory seats and covers, of plastic	18	18	18	18	15	
39229000	Other articles for sanitary and hygienic uses, of plastic	18	18	18	18	15	
39231010	Plastic cases, used to hold discs for laser reading systems	18	18	18	18	10	
39231090	Other boxes, cases, crates, similar articles, etc. of plastic	18	18	18	18	E	
39232110	Sacks, bags, cartridge, of ethylene polymers, capacity $\leq 1\ 000\ \text{cm}^3$	18	18	18	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39232190	Other sacks, bags, cartridge, of ethylene polymers	18	18	18	18	E	
39232910	Sacks, bags, cartridge, of other plastics, capacity $\leq 1\ 000\text{cm}^3$	18	18	18	18	E	
39232990	Other sacks, bags and cartridge, of other plastic	18	18	18	18	E	
39233000	Carboys, bottles, flasks, similar articles, of plastic	18	18	18	18	15	
39234000	Spools, cops, bobbins and similar supports, of plastic	18	18	18	18	10	
39235000	Corks, lids, caps and other devices for closing containers	18	18	18	18	E	
39239000	Other articles for closing containers, of plastic	18	18	18	18	E	
39241000	Tableware, kitchenware, other household articles, of plastic	18	18	15	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39249000	Other articles of hygiene/toilet articles, of plastic	18	18	18	18	10	
39251000	Reservoirs, tanks, vats, etc. of plastics, capacity > 300 l	18	18	18	18	10	
39252000	Doors, windows, their frame, thresholds, etc. of plastic	18	18	18	18	10	
39253000	Shutters, blinds, similar articles and parts, of plastic	18	18	18	18	10	
39259010	Other artifacts for equipping buildings, of expanded polystyrene	18	18	18	18	10	
39259090	Other artifacts for equipping buildings	18	18	18	18	10	
39261000	Office supplies and school supplies, of plastics	18	18	18	18	10	
39262000	Clothing and clothing accessories (including gloves, mittens and similar items), of plastic	18	18	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39263000	Fittings for furniture, coachwork or similar, of plastic	18	18	18	18	10	
39264000	Statuettes and other ornamental articles, of plastic	18	18	18	18	10	
39269010	Washers of plastic	18	18	18	18	10	
39269021	Transmission belts or belting, of plastic	18	18	18	18	10	
39269022	Conveyor or elevator belts or belting, of plastic	18	18	18	18	15	
39269030	Plastic bags for medical use (colostomy, haemodialysis)	0	0	0	0	0	
39269040	Laboratory and pharmaceutical articles, of plastic	18	18	18	18	10	
39269050	Other accessories of plastic, used for haemodialysis, obturators	0	0	0	0	0	
39269061	Rings of circular cross section of tetrafluoroethylene and ether	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
39269069	Rings of circular cross section of plastic	18	18	18	18	10	
39269090	Other articles of plastic	18	18	18	18	E	
40011000	Natural rubber latex, whether or not prevulcanised	0	4	4	0	E	
40012100	Natural rubber in other forms: smoked sheets	4	4	4	4	E	
40012200	Technically specified natural rubber, other forms	0	4	4	4	E	
40012910	Creped natural rubber	4	4	4	4	E	
40012920	Natural rubber granulated or compressed	4	4	4	4	E	
40012990	Natural rubber in other forms	4	4	4	0	E	
40013000	Balata, gutta-percha, guayule, chicle, similar natural gums	4	4	4	4	15	
40021110	Rubber of latex of styrene-butadiene	12	12	12	12	15	
40021120	Rubber of latex of carboxylated styrene-butadiene	12	12	12	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40021911	Styrene-butadiene rubber, in foils, sheets, strips	12	12	12	12	10	
40021912	Styrene-butadiene rubber, food grade, primary form	12	12	12	12	10	
40021919	Styrene-butadiene rubber, in other primary forms	12	12	12	0	10	
40021920	Carboxylated styrene-butadiene rubber, in foils, etc.	12	12	12	12	10	
40022010	Butadiene rubber oil	2	2	2	2	4	
40022090	Butadiene rubber, in foil, sheets, strip, etc.	0	12	12	0	10	
40023100	Isobutene-isoprene (butyl) rubber, in foils, etc.	2	2	2	2	4	
40023900	Isobutene-isoprene rubber halogenated, in foils, etc	2	2	2	2	4	
40024100	Latex of rubber of chloroprene (chlorobutadiene)	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40024900	Chloroprene (chlorobutadiene) rubber, in foils, etc.	2	2	0	2	4	
40025100	Latex of rubber of acrylonitrile-butadiene	12	12	12	12	10	
40025900	Acrylonitrile-butadiene rubber, in foils, sheets, etc.	12	25	12	12	E	
40026000	Isoprene rubber in foils, sheets, strip, etc.	2	2	2	2	4	
40027000	Non-conjugated ethylene-propylene-diene rubber, in foils	0	12	12	12	E	
40028000	Mixtures of natural rubber with synthetic rubber, etc.	12	12	12	12	10	
40029100	Latex of other synthetic or artificial rubber	12	12	12	12	10	
40029910	Styrene-isoprene-styrene rubber in foils, sheets, etc.	12	12	12	12	10	
40029920	Ethylene-propylene-nonconjugated diene-propylene (EPDM-propylene) rubber, etc.	2	2	2	2	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40029930	Hydrogenated acrylonitrile-butadiene rubber	2	2	2	2	4	
40029990	Other synthetic and artificial rubber, in foils, etc.	12	12	12	12	10	
40030000	Regenerated rubber, in primary forms or in sheets, foils or strips	12	12	12	12	10	
40040000	Waste, scrap and parings, of non-hard rubber, whether or not reduced to powder or granules	12	12	12	12	10	
40051010	Ethylene-propylene-diene rubber, etc. with silica, granules	2	2	2	2	4	
40051090	Other vulcanized rubber with carbon black/silica, in foils, etc.	14	14	14	14	E	
40052000	Mixtures rubber, unvulcanised, in solution, dispersions	14	14	14	14	10	
40059110	Preparation based on rubber, for making chewing gums, etc.	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40059190	Other mixtures rubber, unvulcanised, in plates, sheets, strip	14	14	14	14	10	
40059910	Preparation based on rubber, for making chewing gums, etc. primary forms	14	14	14	14	10	
40059990	Other mixture rubbers, unvulcanised, in primary forms	14	14	14	14	15	
40061000	Camel-back for retreading, of rubber, unvulcanised	14	14	14	14	15	
40069000	Other forms and articles of rubber, unvulcanised	14	14	14	14	10	
40070011	Vulcanised rubber thread, covered with silicon	14	14	14	0	10	
40070019	Other vulcanised rubber thread	14	14	14	14	10	
40070020	Vulcanised rubber cord	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40081100	Plates, sheets, etc. of rubber vulcanised, alveolar, non-hardened	14	14	14	14	10	
40081900	Plates, sheets, strips, rods and profiles, of non-hardened vulcanized rubber	14	14	14	14	10	
40082100	Plates, sheets, etc. of rubber, non-vulcanized, alveolar, non-hardened	14	14	11	14	10	
40082900	Rods/profiles of rubber vulcanized, non-alveolar, non-hardened	14	14	14	14	10	
40091100	Tubes of vulcanized rubber, non-hardened, non-reinforced, without accessories	14	14	10	14	10	
40091210	Tubes of vulcanized rubber, non-hardened, non-reinforced, with accessories, rupture $\geq 17$	14	14	10	14	10	
40091290	Other vulcanized rubber, non-hardened, non-reinforced, with accessories	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40092110	Tubes of vulcanized rubber, non-hardened, reinforced with metal, without accessories, rupture $\geq 17$	14	14	10	14	15	
40092190	Other vulcanized rubber, non-hardened, reinforced with metal, without accessories	14	14	10	14	10	
40092210	Tubes of vulcanized rubber, non-hardened, reinforced with metal, without accessories, rupture $\geq 17$	14	14	10	14	15	
40092290	Other tubes of vulcanized rubber, non-hardened, reinforced with metal, without accessories	14	14	10	14	10	
40093100	Rubber tube vulcanized, non-hardened, reinforced with textile materials, without accessories	14	14	10	14	10	
40093210	Rubber tube vulcanized, reinforced with textile materials, with accessories, rupture $\geq 17$	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40093290	Other rubber tubes vulcanized, reinforced with textile materials, with accessories	14	14	10	14	10	
40094100	Rubber tubes vulcanized, non-hardened, reinforced with other materials, without accessories	14	14	10	14	10	
40094210	Rubber tube vulcanized, reinforced with other materials, without accessories, rupture $\geq 17$	14	14	10	14	10	
40094290	Other rubber tubes vulcanized, reinforced with other materials, with accessories	14	14	10	14	10	
40101100	Conveyor belt of rubber vulcanized, reinforced only with metal	14	14	14	14	10	
40101200	Conveyor belt of rubber vulcanized, reinforced with textile materials	14	14	14	14	10	
40101900	Other conveyor belt, of vulcanised rubber	14	14	14	14	10	
40103100	Transmission belts trapezoidal, ribbed, $60 < \text{circumference} \leq 180$ cm	14	14	10	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40103200	Transmission belts trapezoidal, non-ribbed, 60 < circumference ≤ 180 cm	14	14	10	14	10	
40103300	Transmission belt trapezoidal, ribbed, 180 < circumference ≤ 240 cm	14	14	10	14	10	
40103400	Transmission belt trapezoidal, non-ribbed, 180 < circumference ≤ 240 cm	14	14	10	14	10	
40103500	Transmission belt, synchronous, 80 < circumference ≤ 150 cm	14	14	10	14	10	
40103600	Transmission belt, synchronous, 150 < circumference ≤ 198 cm	14	14	10	14	10	
40103900	Other transmission belts	14	14	10	14	10	
40111000	New tires for automobiles of passengers	35	16	5	16	E	
40112010	New tires for buses or trucks, measuring=11, 00-24	16	16	10	16	10	
40112090	Other new tires for buses or trucks	35	16	5	16	E	
40113000	New tires for airplanes	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40114000	New tires for motorcycles	35	16	16	16	10	
40115000	New tires for bicycles	16	16	16	16	10	
40116100	New tires, for vehicles, agricultural/forest machines	16	16	16	16	10	
40116200	New tires, for vehicles, machines for construction/industrial maintenance, ring $\leq$ 61 cm	35	16	16	16	10	
40116310	Radial tires, new, for "dumpers", ring $\geq$ 1 448 mm	35	2	2	2	4	
40116320	Other new tires, for construction vehicles, ring $\geq$ 1 143 mm	2	2	2	2	4	
40116390	Other new tires, for construction vehicles ring $>$ 61 cm, spine	16	16	16	16	10	
40116910	Other new tires, band fish spine, ring $\geq$ 1 143 mm	2	2	2	2	4	
40116990	Other new tires, of rubber, band fish spine	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40119210	Other new tires, for agricultural/forest vehicles measuring: 4,00-15, etc	16	16	10	16	10	
40119290	Other new tires, for forest/agricultural vehicles	16	16	10	16	10	
40119300	Other new tires, for construction vehicles ring $\leq$ 61 cm	16	16	10	16	10	
40119410	Other radial tires, new, "dumpers", ring $\geq$ 1 448 mm	2	2	2	2	4	
40119420	Other new tires, for construction vehicles ring $\leq$ 1 143 mm	2	2	2	2	4	
40119490	Other new tires, for construction vehicles ring $\leq$ 61 cm	16	16	10	16	10	
40119910	New tires, for tractors/agriculture, ring $\leq$ 1 143 mm	2	2	2	2	10	
40119990	Other new rubber tires	16	16	10	16	10	
40121100	Retreaded tires, for passenger automobiles	16	16	16	16	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40121200	Retreaded tires, of bus and trucks	16	16	16	16	E	
40121300	Retreaded tires, of aerial vehicles	16	16	16	16	E	
40121900	Other retreaded tires	16	16	16	16	E	
40122000	Used rubber tires	16	16	16	16	E	
40129010	Flaps for rubber tires	16	16	10	16	E	
40129090	Protecting, bands wheelwork, etc. for tires of rubber	16	16	10	16	E	
40131010	Inner tubes of rubber, for tires of bus, etc. measuring=11, 00-24	16	16	10	16	10	
40131090	Inner tubes rubber, for tires of automobiles, etc.	16	16	10	16	10	
40132000	Inner tubes rubber, for tires of bicycles	16	16	16	16	10	
40139000	Other inner tubes, of rubber	16	16	10	16	10	
40141000	Contraceptives, of vulcanized rubber, non-hardened	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40149010	Ice-bags and hot-water, of vulcanized rubber, non-hardened	16	16	16	16	15	
40149090	Other hygienic articles, etc. of vulcanized rubber, non-hardened	16	16	16	16	15	
40151100	Gloves for surgery, of vulcanized rubber, non-hardened	16	16	16	16	15	
40151900	Other gloves, of vulcanised rubber, non-hardened	16	35	16	16	10	
40159000	Other apparel and accessories, of vulcanised rubber, non-hardened	16	16	16	16	15	
40161010	Parts of automobiles, etc. vulcanised rubber alveolar, non-hardened	16	16	16	16	10	
40161090	Other works of vulcanised rubber alveolar, non-hardened	16	16	16	16	10	
40169100	Covering for pavements, etc. of vulcanised rubber, non-hardened	16	16	10	16	10	
40169200	Erasers	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
40169300	Gaskets, washers, similar, of vulcanised rubber, non-hardened	16	16	10	16	E	
40169400	Fenders to moor embarkations, of vulcanized rubber, non-hardened	16	16	16	16	15	
40169510	Inflatable articles of rescue, of vulcanised rubber, non-hardened	16	16	16	16	15	
40169590	Other inflatable articles, of vulcanized rubber, non-hardened	16	16	16	16	15	
40169910	Stoppers of EPDM for capacitors, sealing caps with terminal holes	2	2	2	2	10	
40169990	Other articles of vulcanised rubber other than hard rubber	16	16	10	16	E	
40170000	Hard rubber and other articles of hard rubber	16	16	10	16	10	
41012000	Raw hides and skins, whole, with weight restriction	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41015010	Whole leathers/skin of bovine, non-split, width ≤ 16 kg	2	2	2	2	4	
41015020	Whole leathers/skin, bovine, grain splits, width ≤ 16 kg	2	2	2	2	10	
41015030	Whole leather/skin, bovine splits (other than grain sp.), width ≤ 16 kg	2	2	2	2	10	
41019010	Other leathers/skin, bovine, non-split	2	2	2	2	10	
41019020	Other leathers/skin, of bovine, grain splits	2	2	2	2	10	
41019030	Other leathers/skin, of bovine, splits (than grain splits)	2	2	2	2	10	
41021000	Skin in brute, sheep, with wool	2	2	2	2	4	
41022100	Skin in brute, sheep, "pickled"	2	2	2	2	10	
41022900	Other skin in brute, sheep, waxed or without wool	2	2	2	2	10	
41032000	Skin in brute, of reptiles	2	2	2	2	10	
41033000	Leathers/skin, of swine, in brute	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41039000	Skin in brute, of other animals	2	2	2	2	4	
41041111	Whole leathers of bovines, non-split "wet blue", surface $\leq 2,6 \text{ m}^2$	4	4	4	4	4	
41041112	Whole leather of bovines, splits (than grain split) $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41041113	Other leathers of bovines, non-split, pre-vegetable tanning	10	10	10	10	E	
41041114	Other leathers bovines, including buffalos, wet split (than grain split)	8	8	8	8	E	
41041119	Equine leathers, wet state, split (than grain split)	10	10	10	10	E	
41041121	Whole leathers of bovine, split "wet blue", surface $\leq 2,6 \text{ m}^2$	4	4	4	4	15	
41041122	Whole leathers of bovines, grain splits surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41041123	Other tanned bovine, split, wet, vegetable pre-tanned	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41041124	Other leathers of bovines, including buffalos, wet, grain splits	8	8	8	8	8	
41041129	Other equine leathers, wet, grain splits	10	10	10	10	E	
41041910	Other whole leathers of bovines, "wet blue", surface $\leq 2,6 \text{ m}^2$	4	4	4	4	15	
41041920	Other leathers/skins, whole, bovines, wet state, surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41041930	Other leathers/skins, bovines, wet state, vegetable pre-tanned	10	10	10	10	E	
41041940	Other leathers/skins, bovines, including buffalos, wet	8	8	8	8	E	
41041990	Leathers/skins, equine, wet state	10	10	10	10	8	
41044110	Whole leather of bovines, dry state, grain splits surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41044120	Leather of bovines and buffalos, dry state, grain vegetable-tanned, for soles	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41044130	Other leathers/skins of bovines, dry state, grain splits	10	10	10	10	8	
41044190	Leathers/skins equine, dry state, grain splits	10	10	10	10	E	
41044910	Other leathers/skins, of bovines, dry state, surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41044920	Other leathers/skins of bovines, dry state	10	10	10	10	8	
41044990	Other leathers/skins equine, dry state	10	10	10	10	E	
41051010	Waxed skins of sheep, wet, vegetable pre-tanned	10	10	10	10	E	
41051021	Waxed skins of sheep tanned chromo "wet blue"	8	8	8	8	8	
41051029	Other waxed skins of sheep, pre-tanned	8	8	8	8	E	
41051090	Other waxed skins of sheep, tanned	10	10	10	10	E	
41053000	Dehaired skins of sheep, dry state, crust	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41062110	Leathers/skins of goats vegetable pre-tanned	10	10	10	10	E	
41062121	Leathers/skins of goats in the wet state "wet blue"	8	8	8	8	8	
41062129	Other leathers/skins of goats in the wet state pre-tanned	10	10	10	10	E	
41062190	Other leathers/skins of goats, tanned	10	10	10	10	E	
41062200	Leathers/skins of goats, in the dry state "crust"	10	10	10	10	E	
41063110	Leathers/skins of swine, tanned, wet state "wet blue"	8	8	8	8	8	
41063190	Other leathers/skins, of swine, tanned, wet state	10	10	10	10	8	
41063200	Leathers/skins, of swine, tanned, dry state (crust)	10	10	10	10	8	
41064000	Leathers/skins, of reptiles, tanned or "crust"	10	10	10	10	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41069100	Leathers/skins, of other animals, tanned in wet state	10	10	10	10	E	
41069200	Leathers/skins, of other animals, dry state "crust"	10	10	10	10	E	
41071110	Whole leathers of bovines, full grains, prepared surface $\leq 2,6 \text{ m}^2$	8	8	8	8	8	
41071120	Other whole leathers/skins of bovines, full grains, prepared	10	10	10	10	E	
41071190	Leathers/skins, equine, whole, full grains, prepared	10	10	10	10	E	
41071210	Whole leathers/skins of bovines, prepared surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41071220	Other whole leathers/skins of bovines, prepared, etc.	10	10	10	10	8	
41071290	Other whole leathers/skins, equine, prepared	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41071910	Whole leathers/skins of bovines, prepared surface $\leq 2,6 \text{ m}^2$	8	8	8	8	E	
41071920	Other whole leathers/skins of bovines, prepared	10	10	10	10	8	
41071990	Leathers/skins, equine, whole, prepared after tanned	10	10	10	10	E	
41079110	Whole skins of bovines, prepared, full grains, unsplit	10	10	10	10	E	
41079190	Leathers/skins, equine, prepared, non-split	10	10	10	10	E	
41079210	Leathers/skins, bovines, prepared, grain splits	10	10	10	10	8	
41079290	Leathers/skins, equine, prepared, grain splits	10	10	10	10	15	
41079910	Other leathers/skins, bovines, prepared	10	10	10	10	E	
41079990	Other leathers/skins, equine, prepared	10	10	10	10	E	
41120000	Leather further prepared after tanning, of sheep, etc.	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
41131010	Goats leathers, chrome-tanned, with finishing	10	10	10	10	E	
41131090	Other goats leathers, prepared after tanning, etc.	10	10	10	10	E	
41132000	Swine leathers, prepared after tanning, etc.	10	10	10	10	8	
41133000	Reptile leathers, prepared after tanning, etc.	10	10	10	10	E	
41139000	Leathers of other animals, prepared after tanning, etc.	10	10	10	10	E	
41141000	Leathers/skins chamois (including combination chamois)	10	10	10	10	10	
41142010	Leathers/skins varnished or covered	10	10	10	10	10	
41142020	Leathers and skins metallized	10	10	10	10	E	
41151000	Composition leather based on leather, etc.	10	10	10	10	10	
41152000	Leather trimmings and other waste, etc.	10	10	10	10	E	
42010010	Saddlery and harness article, of natural or reconstituted leather	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
42010090	Saddlery and harness, of other materials	20	20	20	20	E	
42021100	Trunks, suitcases, etc., natural or reconstituted leather	20	20	20	20	E	
42021210	Trunks, suitcases, etc., of plastics	20	20	8	20	15	
42021220	Trunks, suitcases, etc., of textile materials	20	20	8	20	E	
42021900	Trunks, suitcases, etc., of other materials	20	20	8	20	E	
42022100	Purses, with an outer surface of natural or reconstituted leather	20	20	20	20	E	
42022210	Purses of plastic sheeting	35	35	17	20	E	
42022220	Purses of textile materials	35	35	20	20	E	
42022900	Purses of other materials	20	20	20	20	E	
42023100	Pockets articles/purses of natural or reconstituted leather, etc.	20	20	20	20	E	
42023200	Pockets articles/purses of plastic sheeting/textile materials	20	20	20	20	E	
42023900	Pockets articles/purses of other materials	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
42029100	Other articles with outer surface of natural or reconstituted leather	20	20	20	20	E	
42029200	Other articles of plastic sheeting/of textile materials	35	35	20	20	E	
42029900	Other articles of other materials	20	20	20	20	E	
42031000	Apparel of natural leather or composition	20	20	20	20	E	
42032100	Gloves, mittens, etc. for sports, of natural or reconstituted leather	20	20	20	20	E	
42032900	Other gloves, mittens, etc. of natural or reconstituted leather	20	20	20	20	E	
42033000	Belts and bandoliers, etc. of natural or reconstituted leather	20	20	20	20	E	
42034000	Other clothing accessories, of natural or reconstituted leather	20	20	20	20	E	
42050000	Other articles of natural or reconstituted leather	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
42060000	Articles of gut, bladder or tendons	20	20	20	20	E	
43011000	Raw furskins, of mink, whole, etc.	10	10	10	10	E	
43013000	Raw furskins, of astrakhan lamb, etc. whole, etc.	10	10	10	10	E	
43016000	Raw furskins, of fox, whole, etc.	10	10	10	10	E	
43018000	Raw furskins, of other animals, whole	10	10	10	10	E	
43019000	Heads, tails, paws, etc. of animals used in the skins industry	10	10	10	10	E	
43021100	Tanned/dressed furskins, of mink, whole, unassembled	14	14	14	14	E	
43021910	Tanned/dressed furskins, of sheep, whole, unassembled	14	14	14	14	10	
43021990	Tanned/dressed furskins of other animals, whole, unassembled	14	14	14	14	10	
43022000	Heads, tails, paws, etc. tanned/whole, unassembled	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
43023000	Tanned/dressed furskins whole/pieces, etc. assembled	14	14	14	14	E	
43031000	Articles of apparel/clothing accessories, of furskin	20	20	20	20	15	
43039000	Other articles of furskin	20	20	20	20	E	
43040000	Artificial fur and articles thereof	20	20	20	20	E	
44011000	Firewood in any state	2	2	2	2	10	
44012100	Coniferous wood, in chips or particles	2	2	2	2	10	
44012200	Non-coniferous wood, in chips or particles	2	2	2	2	4	
44013100	Wood pellets	2	2	2	2	10	
44013900	Other sawdust and waste, of wood	2	2	2	2	10	
44021000	Bamboo wood charcoal, even agglomerated	2	2	2	2	10	
44029000	Other wood charcoal, even agglomerated	2	2	2	2	10	
44031000	Wood in the rough, treated with paint, creosote, etc.	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44032000	Coniferous wood, in rough	2	2	2	2	10	
44034100	Wood of dark or light red meranti, etc. in rough	2	2	2	2	10	
44034900	Other tropical wood, in rough	2	2	2	2	10	
44039100	Wood oak ( <i>Quercus</i> spp.), in rough	2	2	2	2	10	
44039200	Wood beech ( <i>Fagus</i> spp.), in rough	2	2	2	2	10	
44039900	Other wood, in rough	2	2	2	2	10	
44041000	Hoopwood, stakes, etc. of coniferous	2	2	2	2	10	
44042000	Hoopwood, stakes, etc. of non-coniferous	2	2	2	2	10	
44050000	Wood wool and wood flour	2	2	2	2	10	
44061000	Sleepers wood, for railroads, etc. not impregnated	4	4	4	4	15	
44069000	Other wood sleepers, for railroads or similar	4	4	4	4	15	
44071000	Coniferous wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44072100	Mahogany wood, lengthwise sawn, cut in sheets, thickness > 6 mm	6	6	6	6	E	
44072200	Virola, imbuia, balsa, sawn/cut, lengthwise, in sheets, thickness > 6 mm	6	6	6	6	4	
44072500	Dark red meranti wood, etc. sawn, cut in sheets thickness > 6 mm	6	6	6	6	E	
44072600	White lauan wood, etc. sawn, cut in sheets thickness >6 mm	6	6	6	6	E	
44072700	Sapelli wood, sawn, lengthwise, thickness >6 mm	6	6	6	6	15	
44072800	Iroco wood, sawn, lengthwise, thickness >6 mm	6	6	6	6	E	
44072910	Cedar wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072920	Ipe wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44072930	Pau marfim wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072940	Louro wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	6	E	
44072990	Other tropical wood, sawn/cut in sheets etc. thickness > 6 mm	6	6	6	0	15	
44079100	Oak wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	15	
44079200	Beech wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	15	
44079300	Maple wood, sawn, lengthwise, thickness > 6 mm	6	6	6	6	E	
44079400	Cherry wood, lengthwise sawn in sheets, thickness > 6 mm	6	6	6	6	E	
44079500	Ash wood, lengthwise sawn in sheets, thickness > 6 mm	6	6	6	6	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44079910	Canafistula wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079920	Peroba wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079930	Guayaibi wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079940	Incienso wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079950	Urunday wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079960	Vivaro wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079970	Curupay wood, sawn/cut in sheets, etc. thickness > 6 mm	6	6	6	6	E	
44079990	Other wood, sawn/cut in sheets, etc., thickness > 6 mm	6	6	6	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44081010	Wood sheets, of pine brazil, thickness $\leq$ 6 mm	10	10	10	10	E	
44081091	Sheets for veneering, etc. of pine brazil	6	6	6	6	E	
44081099	Sheets for veneering, etc. of other coniferous wood	6	6	6	6	E	
44083110	Sheets for veneering, etc. of coniferous wood stratified	10	10	10	10	E	
44083190	Sheets for veneering, etc. of dark red meranti, etc.	6	6	6	6	E	
44083910	Wood sheets, of cedar, thickness $\leq$ 6 mm	10	10	10	10	E	
44083991	Sheets for veneering compensated, etc., of cedar	6	6	6	6	E	
44083992	Sheets for veneering compensated, etc., of pau marfim	6	6	6	6	E	
44083999	Sheets for veneering, etc., of other tropical wood	6	6	6	6	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44089010	Sheets for veneering, etc., of other stratified wood	10	10	10	10	8	
44089090	Sheets for veneering, etc., of other wood	6	6	6	6	4	
44091000	Coniferous wood, continuously shaped	10	10	10	10	15	
44092100	Of shaped bamboo, stick, non-coniferous	10	10	10	10	15	
44092900	Other shaped wood, etc. non-coniferous	10	10	10	10	15	
44101110	Wood boards, in rough or simply polished	10	10	10	10	15	
44101121	Wood particle boards, covered by protection film for pavement	14	14	14	14	15	
44101129	Other wood particle boards, covered by melamine paper	10	10	10	0	10	
44101190	Other particle boards	10	10	10	10	8	
44101210	"Oriented strand" boards (OSB) panels, waferboard, brute, polished	10	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44101290	Other oriented strand boards panels, waferboard	10	10	10	10	15	
44101911	Waferboard panels	10	10	10	10	15	
44101919	Other waferboard panels	10	10	10	10	15	
44101991	Other wood boards, in rough or simply polished	10	10	10	10	15	
44101992	Other wood boards, covered by melamine paper	10	10	10	10	15	
44101999	Other wood boards, surface covered with laminates, sheet of plastic	10	10	10	10	15	
44109000	Board of other woody matters	10	10	10	10	15	
44111210	Fibreboards of wood, not mechanically worked thickness > 5 mm	10	10	10	10	15	
44111290	Other fibreboards of wood or ligneous materials thickness > 5 mm	10	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44111310	Fibreboards of wood, not mechanically worked thickness > 5 mm, thickness < 9 mm	10	10	10	10	15	
44111391	Fibreboards of wood 5 mm < thickness < 9 mm, covered by protecting film	14	14	14	14	10	
44111399	Other fibreboards of wood, 5 mm < thickness < 9 mm	10	10	10	10	10	
44111410	Fibreboards of wood, not mechanically worked thickness > 9 mm	10	10	10	0	10	
44111490	Fibreboards of wood or ligneous materials thickness > 9 mm	10	10	10	10	10	
44119210	Fibreboards of wood, not mechanically worked density > 0,8 g/cm <sup>3</sup>	10	10	10	0	15	
44119290	Other fibreboards of wood, not mechanically worked density > 0,8 g/cm <sup>3</sup>	35	10	10	0	10	
44119310	Fibreboards of wood, not mechanically worked 0,5 < density < 0,8 g/cm <sup>3</sup>	10	10	10	10	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44119390	Other fibreboards of wood or ligneous materials $0,5 < \text{density} < 0,8 \text{ g/cm}^3$	10	10	10	10	E	
44119410	Fibreboards of wood, not mechanically worked density $< 0,5 \text{ g/cm}^3$	10	10	10	10	15	
44119490	Other fibreboards of wood or ligneous materials density $< 0,5 \text{ g/cm}^3$	10	10	10	10	15	
44121000	Plywood, veneered panels stratified and similar in bamboo	10	10	10	10	E	
44123100	Plywood with ply of tropical wood thickness $< 6 \text{ mm}$	10	10	10	0	15	
44123200	Plywood with ply of non-coniferous wood thickness $< 6 \text{ mm}$	10	10	10	0	10	
44123900	Other plywood, veneered panels, thickness $\leq 6 \text{ mm}$	10	10	10	10	10	
44129400	Other with agglomerated, honeycombed or lamellated core	10	10	10	10	E	
44129900	Other plywood, browsed or stratified	10	10	10	10	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44130000	Densified wood, in blocks, plates, strips or profile shapes	10	10	10	10	10	
44140000	Wooden frames, for paintings, photographs, mirrors, etc.	10	10	10	10	15	
44151000	Cases, boxes, crates, drums, etc. of wood	10	10	10	10	10	
44152000	Pallets, box pallets, etc. of wood	10	10	10	10	10	
44160010	Casks, barrels, vats, tubs, etc. of oak wood	2	2	2	2	4	
44160090	Casks, barrels, vats, tubs, etc. of other wood	10	10	10	10	E	
44170010	Tools made of wood	10	10	10	10	15	
44170020	Boot or shoe lasts and trees, of wood, for shoes	10	10	10	10	15	
44170090	Tools, tool bodies, tool handles, broom bodies, etc.	10	10	10	10	15	
44181000	Windows, French windows, frames, etc. of wood	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44182000	Doors and their frames and thresholds, of wood	14	14	14	14	10	
44184000	Wood shuttering, for concrete	14	14	14	14	10	
44185000	Shingles and shakes of wood, for roofs	14	14	14	14	15	
44186000	Beams and posts made of wood	14	14	14	14	10	
44187100	Panels for mosaic floors	14	14	14	14	E	
44187200	Other panels for floors, with multiple layers	14	14	14	14	10	
44187900	Other mounted panels to floors	14	14	14	14	15	
44189000	Other works of joinery or carpentry, for construction	14	14	14	14	10	
44190000	Tableware and kitchenware, of wood	14	14	14	14	E	
44201000	Statuettes and other objects, of wood, for ornaments	14	14	14	14	15	
44209000	Inlaid wood, incrustated, safes, etc. of wood	14	14	14	14	15	
44211000	Wood hangers, for clothing	14	14	14	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
44219000	Other articles of wood	35	14	14	14	10	
45011000	Natural cork, raw or simply prepared	2	2	2	2	10	
45019000	Wastes of cork, triturated cork, granulated, etc.	2	2	2	2	4	
45020000	Natural cork, debacked/roughly squared/in rectangles etc	4	4	4	4	15	
45031000	Stoppers of natural corks	0	10	10	0	8	
45039000	Other articles of natural corks	10	10	10	10	E	
45041000	Agglomerated cork, in cubes, blocks, foils, sheets, etc.	10	10	10	10	10	
45049000	Other articles of agglomerated cork	35	10	10	10	8	
46012100	Mats, matting and screens, of bamboo	12	12	12	12	E	
46012200	Mats, matting and screens, of rattan	12	12	12	12	E	
46012900	Mats, matting and screens, of vegetable materials	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
46019200	Other materials for twisting, of bamboo	12	12	12	12	E	
46019300	Other materials for twisting, of rattan	12	12	12	12	E	
46019400	Other materials for twisting, of vegetable materials	12	12	12	12	E	
46019900	Plaits/etc. of other materials, strands or woven	12	12	12	12	E	
46021100	Basketwork, of bamboo	12	12	12	12	E	
46021200	Basketwork, of rattan	12	12	12	12	E	
46021900	Other basketwork, of vegetable materials	12	12	12	12	E	
46029000	Basketwork, of other materials for plait, etc.	12	12	12	12	E	
47010000	Mechanical wood pulp	4	4	4	4	10	
47020000	Chemical wood pulp, dissolving grades	4	4	4	4	4	
47031100	Chemical wood pulp of coniferous, soda or sulphate, raw	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
47031900	Chemical wood pulp of non-coniferous, soda or sulphate, raw	4	4	4	4	E	
47032100	Chemical wood pulp of coniferous, soda/sulphate, semi/bleached	4	4	4	0	4	
47032900	Chemical wood pulp of non-coniferous, soda/sulphate, semi/bleached	4	4	4	0	E	
47041100	Chemical coniferous wood pulp, sulphite, unbleached	4	4	4	4	8	
47041900	Chemical non-coniferous wood pulp, sulphite, unbleached	4	4	4	4	8	
47042100	Chemical coniferous wood pulp, sulphite, semi/bleached	4	4	4	4	8	
47042900	Chemical wood pulp of non-coniferous, sulphite, semi/bleached	4	4	4	4	4	
47050000	Wood semi-chemical pulp	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
47061000	Cotton linters pulp	4	4	4	4	E	
47062000	Fibres pulps derived from recycled paper/paperboard (waste/scrap)	4	4	4	4	E	
47063000	Other pulp of fibres obtained from bamboo	4	4	4	4	E	
47069100	Mechanical pulps of other fibrous cellulosic material	4	4	4	4	10	
47069200	Chemical pulps of other fibrous cellulosic material	4	4	4	4	4	
47069300	Semi-chemical pulps of other fibrous cellulosic material	4	4	4	4	8	
47071000	Unbleached kraft paper/paperboard for recycling (wastes)	2	2	2	2	E	
47072000	Other paper/paperboard, made of bleached chemical pulp, for recycling	2	2	2	2	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
47073000	Paper/paperboard, made of bleached mechanical pulp, for recycling	2	2	2	2	E	
47079000	Other paper/paperboard, for recycling, including non-selected waste	2	2	2	2	E	
48010010	Newsprint, rolls/sheets weight $\leq 57$ g/ m <sup>2</sup> , mechanical fibre $\geq 65$ %	6	6	6	6	4	
48010090	Other newsprint, in rolls or sheets	12	12	12	12	10	
48021000	Hand-made paper and paperboard (sheet at sheet)	12	12	12	12	E	
48022010	Paper for manufacturing photosensitive paper rolls, width $\leq 15$ cm, width $\leq 360$ mm	16	16	16	16	E	
48022090	Other paper for manufacturing photosensitive paper, etc. in rolls/sheets	12	12	12	12	15	
48024010	Paper for production of wallpaper, rolls width $\leq 15$ cm	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48024090	Other paper for production of wallpaper, rolls/sheets	12	12	12	12	E	
48025410	Manufactured paper of mechanical fibre $\leq 10\%$ , weight $< 40 \text{ g/m}^2$ , width $\leq 15 \text{ cm}$ , sheets, etc	16	16	16	16	E	
48025491	Manufactured paper of bleached pulp weight $< 19 \text{ g/m}^2$ , carbon paper	2	2	2	2	E	
48025499	Other manufactured/obtained paper of bleached pulp, mechanic	12	12	12	12	10	
48025510	Manufactured paper of mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$ , roll width $\leq 15 \text{ cm}$	16	16	16	16	E	
48025591	Drawing paper, mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	12	12	E	
48025592	Kraft paper, mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	12	12	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48025599	Other paper/paperboard mechanical fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	12	12	E	
48025610	Manufactured paper of mechanical fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$ , sheets side $\leq 360 \text{ mm}$	16	16	16	16	E	
48025691	Paper for printing money, mechanical fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$	6	6	6	6	E	
48025692	Drawing paper, fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$ , width $\leq 435 \times 297 \text{ mm}$	12	12	12	12	E	
48025693	Kraft paper, fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$ , width $\leq 435 \times 297 \text{ mm}$	12	12	12	12	E	
48025699	Other fibre paper $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$ , width $\leq 435 \times 297 \text{ mm}$	12	12	12	12	15	
48025710	Other fibre paper $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$ , belts $\leq 15 \text{ cm}$ , etc.	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48025791	Paper for printing money, mechanical fibre $\leq 10\%$ , $40 \leq \text{weight} \leq 150 \text{ g/m}^2$	6	12	6	6	10	
48025792	Drawing paper, mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	12	12	15	
48025793	Kraft paper, mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	12	12	E	
48025799	Other paper/paperboard mechanical fibre $\leq 10\%$ , $40 \text{ g/m}^2 \leq \text{weight} \leq 150 \text{ g/m}^2$	12	12	0	12	15	
48025810	Paper mechanical fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$ , belts/roll weight $\leq 150 \text{ g/m}^2$ , etc	16	16	16	16	E	
48025891	Drawing paper, mechanical fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$	12	12	12	12	10	
48025892	Kraft paper, mechanical fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$	12	12	12	12	E	
48025899	Other paper/paperboard mechanical fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$	12	12	0	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48026110	Paper mechanical fibre > 10 %, in rolls width ≤ 15 cm	16	16	16	16	E	
48026191	Paper mechanical fibre > 65 %, weight ≤ 57 g/m <sup>2</sup> , in rolls	6	6	6	6	10	
48026192	Paper mechanical fibre > 10 %, kraft, in rolls	12	12	12	12	E	
48026199	Other paper/paperboard mechanical fibre process > 10 %, in rolls	12	12	12	12	15	
48026210	Other paper mechanical fibre process > 10 %, side ≤ 360 mm	16	16	16	16	E	
48026291	Other paper mechanical fibre process > 65 %, weight ≤ 57 g/m <sup>2</sup>	6	6	6	6	E	
48026292	Other paper mechanical fibre > 10 %, kraft, sheets ≤ 435 mmx297 mm	12	12	12	12	E	
48026299	Other paper/paperboard, mechanical fibre > 10 %, sheets ≤ 435 mmx297 mm	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48026910	Paper mechanical fibre > 10 %, belts width ≤ 15 cm, sheets side ≤ 360 mm	16	16	16	16	E	
48026991	Other paper mechanical fibre process ≥ 65 %, weight ≤ 57 g/m <sup>2</sup>	6	6	6	6	E	
48026992	Other paper mechanical fibre process > 10 %, kraft	12	12	12	12	E	
48026999	Other paper/paperboard, mechanical fibre >10 %	12	12	12	12	10	
48030010	Cellulose wadding or webs of cellulose fibres	12	12	12	12	E	
48030090	Paper kind used for household or sanitary purposes etc.	12	12	12	12	10	
48041100	Paper/paperboard "kraftliner", for covering, raw, rolls/sheets	12	12	12	0	15	
48041900	Other paper/paperboard "kraftliner", for covering, raw, rolls/sheets	12	12	12	0	10	
48042100	Kraft paper for sack of great capacity, raw, rolls/sheets	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48042900	Other kraft paper for sack of great capacity, raw, rolls/sheets	12	12	9	12	10	
48043110	Paper/kraft paperboard, raw, weight $\leq 150$ g/m <sup>2</sup> , dielectric strength $\geq 600$ v	2	2	2	2	4	
48043190	Other paper/kraft paperboard, raw $\leq 150$ g/m <sup>2</sup> , rolls/sheets	12	12	12	12	15	
48043910	Other paper/kraft paperboard, weight $\leq 150$ g/m <sup>2</sup> , dielectric strength $\geq 600$ v	2	2	2	2	4	
48043990	Other paper/kraft paperboard, weight $\leq 150$ g/m <sup>2</sup> , in rolls/sheets	12	12	9	12	15	
48044100	Paper/paperboard kraft, raw, $150 < \text{weight} < 225$ g/m <sup>2</sup> , rolls/sheets	12	12	12	12	10	
48044200	Kraft paper, bleached fibre by chemical process $> 95$ %, $150 < \text{weight} \leq 225$ g/m <sup>2</sup>	12	12	12	12	E	
48044900	Other paper/kraft paperboard, $150 < \text{weight} < 225$ g/m <sup>2</sup> , rolls/sheets	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48045100	Paper/kraft paperboard, raw, weight $\geq 225$ g/m <sup>2</sup> , in rolls/sheets	12	12	12	12	10	
48045200	Paper/kraft paperboard, bleached fibre by chemical process > 95 %, weight $\geq 225$ g/m <sup>2</sup>	12	12	12	12	E	
48045910	Semi-bleached kraft paper, chemical process fibre weight $\geq 225$ g/m <sup>2</sup> , rolls	2	2	2	2	4	
48045990	Other paper/kraft paperboard, weight $\geq 225$ g/m <sup>2</sup> , rolls/sheets	12	12	12	12	10	
48051100	Semi-chemical paper for corrugated, uncoated, rolls/sheets	12	12	9	12	10	
48051200	Straw paper for corrugated, uncoated, in rolls/sheets	12	12	12	12	E	
48051900	Other paper for corrugated, uncoated, in rolls/sheets	12	12	12	12	10	
48052400	Testliner paper, uncoated, in rolls/sheets, weight $\leq 150$ g/m <sup>2</sup>	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48052500	Testliner paper, uncoated, in rolls/sheets, weight > 150 g/m <sup>2</sup>	12	12	12	12	10	
48053000	Sulphite wrapping paper, non-covered, in rolls/sheets	12	12	12	12	E	
48054010	Filter paper and paperboard, synthetic fibre	2	2	2	2	E	
48054090	Other filter paper/paperboard, uncoated, in rolls/sheets	12	12	9	12	15	
48055000	Felt paper and paperboard and woolly paper and paperboard, etc	12	12	12	12	E	
48059100	Other paper/paperboard, non-covered, in rolls/sheets weight ≤ 150 g/m <sup>2</sup>	12	12	12	0	10	
48059210	Paper with fiberglass, 150 < weight < 225 g/m <sup>2</sup>	12	12	12	12	E	
48059290	Other paper uncoated rolls/sheets 150 < weight < 225 g/m <sup>2</sup> , rolls/sheets	12	12	12	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48059300	Other paper/paperboard, uncoated rolls/sheets, weight > 225 g/m <sup>2</sup>	12	12	12	12	15	
48061000	Parchment paper and parchment paperboard (sulfurized), rolls/sheets	12	12	12	12	10	
48062000	Greaseproof papers, in rolls or sheets	12	12	12	12	15	
48063000	Tracing papers, in rolls or sheets	12	12	12	12	10	
48064000	Glassine and other glazed papers, etc. in rolls/sheets	12	12	12	12	10	
48070000	Paper/paperboard made by sticking flat layers, non-coated, etc, in rolls, sheets	12	12	12	12	10	
48081000	Corrugated paper/paperboard, including perforated, in rolls or sheets	12	12	12	12	10	
48084000	Kraft paper, creped/crinkled	12	12	12	12	15	
48089000	Other paper/paperboard wavy/creped, etc. in rolls/sheets	12	12	12	12	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48092000	Self-copy paper, in rolls and sheets	14	14	0	0	15	
48099000	Other paper for copies or duplication, in rolls and sheets	14	14	14	14	E	
48101310	Paper/paperboard for writing, etc. fibre $\leq 10\%$ , rolls width $\leq 15$ cm	16	16	16	16	15	
48101381	Metallic paper/paperboard, fibre $\leq 10\%$ , rolls/sheets weight $> 150$ g/m <sup>2</sup>	14	14	11	14	15	
48101382	Baryta paper/paperboard, fibre $\leq 10\%$ , rolls/sheets weight $> 150$ g/m <sup>2</sup>	2	2	2	2	E	
48101389	Other paper for writing, etc. fibre $\leq 10\%$ , rolls weight $> 150$ g/m <sup>2</sup>	14	14	14	14	15	
48101390	Other paper for writing, etc. fibre $\leq 10\%$ , in rolls	14	14	14	14	E	
48101410	Paper for writing, etc. fibre $< 10\%$ , sheets, side $\leq 360$ mm	16	16	16	16	15	
48101481	Metallized paper, fibre $\leq 10\%$ , weight $> 150$ g/m <sup>2</sup> , sheets $\leq 435 \times 297$ mm	14	14	11	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48101482	Baryta paper, fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$ , sheet, side $\leq 435 \times 297 \text{ mm}$	2	2	2	2	E	
48101489	Other paper for writing etc. fibre $\leq 10\%$ , weight $> 150 \text{ g/m}^2$ , sheet $\leq 435 \times 297 \text{ mm}$	14	14	14	14	10	
48101490	Other paper for writing etc. fibre $\leq 10\%$ , sheets $\leq 435 \times 297 \text{ mm}$	14	14	14	14	15	
48101910	Other paper for writing etc. fibre $\leq 10\%$ , strip width $\leq 15 \text{ cm}$ , sheets $< 360 \text{ mm}$	16	16	16	16	15	
48101981	Other metalized paper, weight $> 150 \text{ g/m}^2$ , fibre $\leq 10\%$	14	14	11	14	E	
48101982	Other baryta paper, weight $> 150 \text{ g/m}^2$ , fibre $\leq 10\%$	2	2	2	2	E	
48101989	Other paper/paperboard for writing etc. weight $> 150 \text{ g/m}^2$ , fibre $\leq 10\%$	14	14	0	14	15	
48101990	Other paper/paperboard for writing etc. mechanical fibre $\leq 10\%$	14	14	0	14	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48102210	Lightweight coated paper, fibre > 10 %, width ≤ 15 cm, strip/sheets ≤ 360 mm	16	16	16	16	15	
48102290	Other lightweight coated paper, mechanical process fibre > 10 %	14	14	11	14	10	
48102910	Paper for writing etc. fibre > 10 %, strip/roll width ≤ 15 cm, sheets ≤ 360 mm	16	16	16	16	15	
48102990	Other paper/paperboard for writing, etc. mechanical fibre > 10 %, rolls	14	14	0	14	10	
48103110	Kraft paper, bleached, weight ≤ 150 g/m <sup>2</sup> , chemical fibre > 95 %, roll width ≤ 15 cm	16	16	16	16	15	
48103190	Other kraft paper, weight ≤ 150 g/m <sup>2</sup> , chemical fibre > 95 %, roll width ≤ 15 cm	14	14	14	14	15	
48103210	Kraft bleached paper weight > 150 g/m <sup>2</sup> , rolls width ≤ 15 cm	16	16	16	16	E	
48103290	Other kraft papers, weight > 150 g/m <sup>2</sup> , chemical fibre > 95 %, rolls width ≤ 15 cm	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48103910	Other kraft papers/paperboard rolls width $\leq$ 15 cm, sheets width $\leq$ 360 mm	16	16	16	16	E	
48103990	Other kraft papers/paperboard, except for writing, etc.	14	14	14	14	E	
48109210	Multi-ply paper, strip/roll width $\leq$ 15 cm, sheet $\leq$ 360 mm	16	16	16	16	15	
48109290	Other multi-ply paper, coated with kaolin, rolls/sheets	14	14	14	0	15	
48109910	Other paper, coated with kaolin, strip/roll $\leq$ 15 cm, sheets $\leq$ 360 mm	16	16	16	16	E	
48109990	Other paper/paperboard, coated, kaolin, in rolls/sheets	14	14	14	14	15	
48111010	Paper of cellulose tarred, etc. strip/roll width $\leq$ 15 cm, sheets	16	16	16	16	E	
48111090	Other tarred cellulose paper, bitumised, etc. rolls/sheet	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48114110	Paper/paperboard self-adhesive strip/roll width $\leq$ 15 cm, sheets $\leq$ 360 mm	16	16	0	16	10	
48114190	Other paper/paperboard self-adhesive, in rolls/sheets	12	12	0	0	10	
48114910	Other paper/paperboard self-adhesive, strip/roll width $\leq$ 15 cm	16	16	16	16	E	
48114990	Other gummed/adhesive paper and paperboard, rolls/sheets	12	12	12	12	15	
48115110	Paper bleached, coated of plastic, weight $>$ 150 g/m <sup>2</sup> , strip width $\leq$ 15 cm	16	16	16	16	15	
48115121	Paper bleached coated of silicone, weight $>$ 150 g/m <sup>2</sup> , rolls/sheets	12	12	12	12	15	
48115122	Paper bleached coated etc. stratified polyethylene aluminium, weight $>$ 150 g/m <sup>2</sup>	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48115123	Paper bleached, coated etc. polyethylene/polypropylene, weight > 150 g/m <sup>2</sup>	2	2	2	2	4	
48115128	Other papers embossed on the coated or lined face	2	2	2	2	4	
48115129	Other paper/paperboard bleached coated etc. plastic, weight > 150 g/m <sup>2</sup>	12	12	12	12	15	
48115130	Other paper/paperboard bleached impregnated plastic, weight > 150 g/m <sup>2</sup>	12	12	12	12	15	
48115910	Other paper coated etc. plastic strips/rolls weight ≤ 150 g/m <sup>2</sup>	16	16	16	16	10	
48115921	Other paper coated etc. polyethylene/polypropylene, rolls	12	12	12	12	E	
48115922	Other paper coated etc. of silicone, in rolls/sheets	12	12	12	12	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48115923	Other paper coated etc. polyethylene, stratified aluminium rolls	12	12	12	0	15	
48115929	Other paper/paperboard covered/coated with other plastics, rolls	12	12	9	12	10	
48115930	Other paper impregnated of plastics in rolls/sheets	2	12	12	12	10	
48116010	Paper coated, of wax, etc. strips/rolls width $\leq$ 15 cm, sheets $\leq$ 360 mm	16	16	16	16	15	
48116090	Other paper covered, coated impregnated of wax, etc. in rolls/sheets	12	12	12	12	10	
48119010	Other papers of cellulose, etc. strips/rolls width $\leq$ 15 cm	16	16	16	16	10	
48119090	Other paper of cellulose covered impregnated, etc. rolls/sheets	12	12	12	0	10	
48120000	Filter blocks, slabs and plates, of paper pulp	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48131000	Cigarette paper, in the form of booklets or tubes	12	12	12	12	10	
48132000	Cigarette paper, in rolls of width $\leq 5$ cm	12	12	0	0	10	
48139000	Other papers for cigarettes	12	12	0	0	10	
48142000	Wallpaper, covered of grained, etc. plastic, etc. for decoration	14	14	14	14	10	
48149000	Other wallpaper, covered of grained, etc. plastic, etc. for decoration	14	14	14	14	10	
48162000	Self-copy paper, whether or not in boxes	16	16	0	0	15	
48169010	Carbon paper and similar even in boxes	16	16	16	16	E	
48169090	Other paper for copy/duplication and foils offset	14	14	14	14	10	
48171000	Envelopes of paper or paperboard	16	16	16	16	E	
48172000	Letter cards, plain postcards non-illustrated, correspondence cards	16	16	16	16	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48173000	Boxes, etc. of paper/paperboard, containing assortment for correspondence articles	16	16	16	16	E	
48181000	Toilet paper	16	16	16	16	E	
48182000	Handkerchiefs and hand towels, of paper	16	16	16	16	E	
48183000	Tablecloths and serviettes, of paper	16	16	16	16	E	
48185000	Clothing and their accessories, of paper	16	16	16	16	E	
48189010	Absorbent pads of a kind used for packing food	16	16	16	16	E	
48189090	Other articles of paper, for sanitary/domestic/hospital use	16	16	16	16	E	
48191000	Boxes of paper/paperboard, corrugated	16	16	16	16	E	
48192000	Folding cartons, boxes, of non-corrugated paper/paperboard	16	16	16	16	E	
48193000	Sacks of paper/paperboard, having a base of a width $\geq$ 40 cm	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48194000	Other sacks, bags, cones, of paper/paperboard	16	16	16	16	E	
48195000	Other packing containing paper/paperboard including record sleeves	16	16	16	16	15	
48196000	Box files/similar articles for offices, storage, similar establishments	16	16	16	16	E	
48201000	Registers, account books, notebooks, etc.	16	16	16	16	E	
48202000	Exercise books	16	16	16	16	E	
48203000	Binders, of paper/paperboard	16	16	16	16	E	
48204000	Manifold business ("manifold"), even with carbon paper	16	16	16	16	E	
48205000	Albums for samples or for collections, of paper/paperboard	16	16	16	16	E	
48209000	Other articles of paper/paperboard, for office/stationery, etc.	16	16	16	16	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48211000	Labels paper or paperboard, printed	16	16	16	16	E	
48219000	Other labels of paper or paperboard	16	16	16	16	E	
48221000	Bobbins, rolls, etc. of paper/paperboard, for textile yarn	16	16	16	16	E	
48229000	Bobbins, rolls, etc. of paper/paperboard, for other uses	16	16	16	16	10	
48232010	Filter paper, etc. 15 g/m <sup>2</sup> < weight ≤ 25 g/m <sup>2</sup> , synthetic fibre	2	2	2	2	4	
48232091	Filter paper, of cellulose, strip/roll 15 < width ≤ 36 cm	12	12	9	12	10	
48232099	Filter paper and paperboard, of cellulose	16	16	16	16	10	
48234000	Diagram paper for recording apparatus, in rolls/sheets, etc.	16	16	16	16	E	
48236100	Trays, dishes, plates, cups, etc. of bamboo	16	16	16	16	E	
48236900	Other trays, dishes, plates, cups, etc. of paper/kraft	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
48237000	Moulded or pressed articles of paper pulp	16	16	16	16	15	
48239010	Perforated cards for jacquard machines	2	2	2	2	10	
48239020	Paper/paperboard, of dielectric strength $\geq 600$ V, weight $\leq 60$ g/m <sup>2</sup>	2	2	2	2	10	
48239091	Other paper, etc. of cellulose, rolls 15 < width $\leq$ 36 cm	12	12	12	12	15	
48239099	Other paper, paperboard of cellulose and other articles of paper	16	16	16	16	E	
49011000	Books, brochures, similar printed papers, in single sheets	0	0	0	0	0	
49019100	Dictionaries and encyclopaedias, serial instalments thereof	0	0	0	0	0	
49019900	Other printed books, brochures and similar	0	0	0	0	0	
49021000	Newspapers, journals, printed, periodical $\geq 4$ times/week	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
49029000	Other newspapers and journals, periodicals, printed	0	0	0	0	0	
49030000	Drawing or colouring books, etc. for children	16	16	16	16	15	
49040000	Music, printed or in manuscript, whether or not illustrated	0	0	0	0	0	
49051000	Globes (cartographic work, printed)	4	4	4	4	E	
49059100	Cartographic work, printed in books or brochures	2	2	2	2	E	
49059900	Other cartographic work, printed	4	4	4	4	E	
49060000	Plans and drawings for architectural, etc. drawn by hand	4	4	4	4	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
49070010	Banknote	0	0	0	0	0	
49070020	Travel checks	0	0	0	0	0	
49070030	Equity or bond titles and similar titles, validated and signed	0	0	0	0	0	
49070090	Postage stamps, tax stamps, etc., not obliterated, with legal tender	16	16	16	16	15	
49081000	Decalcomanias, vitrifiable	16	16	16	16	E	
49089000	Other decalcomanias of any species	16	16	16	16	15	
49090000	Printed or illustrated postcards	16	16	16	16	15	
49100000	Calendars of any kind, printed, including calendar blocks	16	16	16	16	15	
49111010	Trade advert material/commercial catalogues (technical manuals)	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
49111090	Other trade advertising material/commercial catalogues, etc	16	16	16	16	15	
49119100	Prints, engravings and pictures	16	16	16	16	15	
49119900	Other printed matter	16	16	16	16	E	
50010000	Silkworm cocoons suitable for reeling	4	4	4	4	0	
50020000	Raw silk (not thrown)	4	4	4	4	0	
50030010	Silk waste, not carded or combed	4	4	4	4	0	
50030090	Other silk wastes	4	4	4	4	0	
50040000	Silk yarn	18	18	14	14	4	
50050000	Yarn spun from silk waste	18	18	14	14	4	
50060000	Silk yarn/its waste, by messina, for retail sale	18	18	16	16	4	
50071010	Fabrics of noil silk, printed, dyed, etc.	26	26	18	18	8	
50071090	Other fabrics of noil silk	26	26	18	18	8	
50072010	Fabrics of silk/waste (containing $\geq 85$ %), printed, etc.	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
50072090	Other fabrics of silk/waste of silk (containing $\geq 85$ %)	26	26	18	18	8	
50079000	Other fabrics of silk or of waste of silk	26	26	18	18	8	
51011110	Shorn wool, dirty, not carded, etc. $22,05 \leq \text{fineness} \leq 32,6$ microns	8	8	8	8	0	
51011190	Other shorn wool, dirty, not carded or combed	8	8	8	8	0	
51011900	Other wool, dirty, not carded or combed	8	8	8	8	0	
51012100	Shorn wool, degreased, not carbonised, not carded, not combed	8	8	8	8	0	
51012900	Other wool, degreased, not carbonised, not carded, not combed	8	8	8	8	0	
51013000	Degreased wool, carbonised, not carded, not combed	8	8	8	8	0	
51021100	Fine animal hair, of kashmir (cashmere) goats not combed	8	8	8	8	0	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51021900	Other fine animal hair, not carded or combed	8	8	8	8	0	
51022000	Coarse animal hair, not carded or combed	8	8	8	8	0	
51031000	Waste of combed of wool or of fine animal hair	6	6	6	6	0	
51032000	Other waste of wool or of fine animal hair	6	6	6	6	0	
51033000	Waste of coarse animal hair	6	6	6	6	0	
51040000	Garneted stock or of fine or coarse animal hair	6	6	6	6	0	
51051000	Carded wool	10	10	10	10	0	
51052100	Combed wool in fragments	10	10	10	10	0	
51052910	Tops of combed wool	10	10	10	10	0	
51052991	Other combed wool, of thinness < 22,5 micrometers	10	10	10	10	0	
51052999	Other combed wool	10	10	10	10	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51053100	Fine animal hair, of kashmir (cashmere) goat, carded/combed	10	10	10	10	0	
51053900	Other fine animal hair, carded or combed	10	10	10	10	0	
50105400	Coarse fine animal hair, carded or combed	10	10	10	10	0	
51061000	Yarn of carded wool (containing $\geq 85\%$ )	18	18	14	14	4	
51062000	Yarn of carded wool (containing $< 85\%$ )	18	18	14	14	4	
51071011	Yarn of combed wool (containing $\geq 85\%$ ), two-ply, measuring $\leq 184,58$ decitex per ply	18	18	14	14	4	
51071019	Other yarn of combed wool (containing $\geq 85\%$ ), twisted	18	18	14	14	4	
51071090	Other yarn of combed wool (containing $\geq 85\%$ )	18	18	14	14	4	
51072000	Yarn of combed wool (containing $< 85\%$ )	18	18	14	14	4	
51081000	Yarn of fine animal hair, carded	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51082000	Yarn of fine animal hair, combed	18	18	14	14	4	
51091000	Yarn of wool/fine animal hair (with $\geq 85$ % wool/animal hair), retail sale	18	18	16	16	4	
51099000	Yarn of wool/fine animal hair (with $< 85$ % wool/animal hair), retail sale	18	18	16	16	4	
51100000	Yarn of coarse animal hair or of horsehair	18	18	14	14	4	
51111110	Woven fabrics of carded (containing $\geq 85$ %), weighting $\leq 300$ g/m <sup>2</sup>	26	26	18	18	8	
51111120	Fabrics of fine animal hair (containing $\geq 85$ %), weighting $\leq 300$ g/m <sup>2</sup>	26	26	18	18	8	
51111900	Other fabrics wool/fine animal hair, carded (containing $\geq 85$ %)	26	26	18	18	8	
51112000	Fabric of wool/fine animal hair, carded with synthetic or artificial filament	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51113010	Fabric of wool, carded felted with synthetic fibre etc. for manufacturing tennis balls	2	2	2	2	8	
51113090	Other fabrics of wool/fine animal hair, carded with synthetic or artificial fibre	26	26	18	18	8	
51119000	Other fabrics of wool or of fine animal hair, carded	26	26	18	18	8	
51121100	Combed fabric of wool/fine animal hair (containing $\geq 85\%$ ), weighting $\leq 200 \text{ g/m}^2$	26	26	18	18	8	
51121910	Other fabrics of combed wool (containing $\geq 85\%$ )	26	26	18	18	8	
51121920	Other fabrics of fine animal hair (containing $\geq 85\%$ )	26	26	18	18	8	
51122010	Fabric of combed wool, with synthetic or artificial filaments	26	26	18	18	8	
51122020	Fabric combed fine animal hair, with synthetic or artificial filaments	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
51123010	Fabric of combed wool, with synthetic or artificial staple fibre	26	26	18	18	8	
51123020	Fabric of combed fine animal hair, with synthetic or artificial staple fibre	26	26	18	18	8	
51129000	Other fabrics of combed wool or of combed fine animal hair	26	26	18	18	8	
51130011	Woven fabrics of coarse animal hair (content $\geq$ 85 %)	26	26	18	18	8	
51130012	Woven fabrics of coarse animal hair (content $\geq$ 85 %) with cotton	26	26	18	18	8	
51130013	Woven fabrics of coarse animal hair (content $\geq$ 85 %) without cotton	26	26	18	18	8	
51130020	Fabrics of horsehair	26	26	18	18	8	
52010010	Cotton, not carded or combed	6	6	6	6	0	
52010020	Ginned, not carded or combed	6	0	6	6	0	
52010090	Other types of cotton, not carded or combed	6	0	6	6	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52021000	Yarn waste of cotton	6	6	6	6	0	
52029100	Garneted stock of cotton	6	6	6	6	0	
52029900	Other cotton waste	6	6	6	6	0	
52030000	Cotton, carded or combed	8	8	8	8	0	
52041111	Sewing thread, of raw cotton $\geq 85\%$ , linear density $\leq 5\ 000\ d$ (decitex), cable = 2	18	18	14	14	4	
52041112	Sewing thread, of raw cotton $\geq 85\%$ , linear density $\leq 5\ 000\ d$ , cable $\geq 3$	18	18	14	14	4	
52041120	Sewing thread, of raw cotton $\geq 85\%$ , linear density $> 5\ 000\ d$	18	18	14	14	4	
52041131	Cotton sewing thread $\geq 85\%$ , bleached/coloured, linear density $\leq 5\ 000\ d$ , cable = 2	18	18	14	14	4	
52041132	Cotton sewing thread $\geq 85\%$ , bleached/coloured, linear density $\leq 5\ 000\ d$ , cable $\geq 3$	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52041140	Cotton sewing thread $\geq 85\%$ , bleached/coloured, linear density $> 5\ 000\ d$	18	18	14	14	4	
52041911	Other sewing thread, of raw cotton, linear density $\leq 5\ 000\ d$ , cable = 2	18	18	14	14	4	
52041912	Other sewing thread, of raw cotton, linear density $\leq 5\ 000\ d$ , cable $\geq 3$	18	18	14	14	4	
52041920	Other sewing thread, of raw cotton, linear density $\leq 5\ 000\ d$	18	18	14	14	4	
52041931	Other sewing thread, of cotton bleached/coloured, linear density $\leq 5\ 000\ d$ , cable = 2	18	18	14	14	4	
52041932	Other sewing thread, of cotton bleached/coloured, linear density $\leq 5\ 000\ d$ , cable $\geq 3$	18	18	14	14	4	
52041940	Other sewing thread, of cotton bleached/coloured, linear density $> 5\ 000\ d$	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52042000	Other sewing thread, of cotton bleached/coloured for retail sale	18	18	16	16	4	
52051100	Cotton yarn $\geq 85\%$ , single, non-combed fibre, linear density $\geq 714,29$ d	18	18	14	14	4	
52051200	Cotton yarn $\geq 85\%$ , single, non-combed fibre, $232,56 \leq$ linear density $< 714,29$ d	18	18	14	14	4	
52051310	Cotton yarn $\geq 85\%$ , raw, single, non-combed fibre, $192,3 \leq$ linear density $< 232,5$ d	18	18	14	14	4	
52051390	Other cotton yarn $\geq 85\%$ , single, non-combed fibre, $192,3 \leq$ linear density $< 232,5$ d	18	18	14	14	4	
52051400	Cotton yarn $\geq 85\%$ , single, non-combed fibre, $125$ d $\leq$ linear density $< 192,3$ d	18	18	14	14	4	
52051500	Cotton yarn $\geq 85\%$ , single, non-combed fibre, linear density $< 125$ d	18	18	14	14	4	
52052100	Cotton yarn $\geq 85\%$ , single, combed fibre, linear density $\geq 714,29$ d	18	18	14	14	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52052200	Cotton yarn $\geq 85\%$ , single, combed fibre, $232,56 \text{ d} \leq \text{linear density} < 714,29 \text{ d}$	18	18	14	14	4	
52052310	Cotton yarn $\geq 85 \%$ , raw, single. combed fibre, $192,3 \text{ d} \leq \text{linear density} < 232,56 \text{ d}$	18	18	14	14	4	
52052390	Other cotton yarn $\geq 85 \%$ , single combed fibre, $192,3 \text{ d} \leq \text{linear density} < 232,56 \text{ d}$	18	18	14	14	4	
52052400	Cotton yarn $\geq 85 \%$ , single, combed fibre, $125 \text{ d} \leq \text{linear density} < 192,3 \text{ d}$	18	18	14	14	4	
52052600	Cotton yarn $\geq 85 \%$ , single, combed fibre, $106,38 \text{ d} \leq \text{linear density} < 125 \text{ d}$	18	18	14	14	4	
52052700	Cotton yarn $\geq 85 \%$ , single, combed fibre, $83,33 \text{ d} \leq \text{linear density} < 106,38 \text{ d}$	18	18	14	14	4	
52052800	Cotton yarn $\geq 85 \%$ , single, combed fibre, linear density $< 83,33 \text{ d}$	18	18	14	14	4	
52053100	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, linear density $\geq 714,29 \text{ d}$	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52053200	Cotton yarn $\geq 85\%$ , twisted, non-combed fibre, $232,56 \text{ d} \leq \text{linear density} < 714,29 \text{ d}$	18	18	14	14	4	
52053300	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, $192,31 \text{ d} \leq \text{linear density} < 232,56 \text{ d}$	18	18	14	14	4	
52053400	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, $125 \text{ d} \leq \text{linear density} < 192,31 \text{ d}$	18	18	14	14	4	
52053500	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, linear density $< 125 \text{ d}$	18	18	14	14	4	
52054100	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, linear density $\geq 714,29 \text{ d}$	18	18	14	14	4	
52054200	Cotton yarn $\geq 85 \%$ , twisted, non-combed fibre, $232,56 \text{ d} \leq \text{linear density} < 714,29 \text{ d}$	18	18	14	14	4	
52054300	Cotton yarn $\geq 85 \%$ , twisted, combed fibre, $192,31 \text{ d} \leq \text{linear density} < 232,56 \text{ d}$	18	18	14	14	4	
52054400	Cotton yarn $\geq 85 \%$ , twisted, combed fibre, $125 \text{ d} \leq \text{linear density} < 192,31 \text{ d}$	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52054600	Cotton yarn $\geq$ 85 %, twisted, combed fibre, $106,38 \text{ d} \leq$ linear density $< 125 \text{ d}$	18	18	14	14	4	
52054700	Cotton yarn $\geq$ 85 %, twisted, combed fibre, $83,33 \text{ d} \leq$ linear density $< 106,38 \text{ d}$	18	18	14	14	4	
52054800	Cotton yarn $\geq$ 85 %, twisted, combed fibre, linear density $< 83,33 \text{ d}$	18	18	14	14	4	
52061100	Cotton yarn $<$ 85 %, single, non-combed fibre, linear density $\geq 714,29 \text{ d}$	18	18	14	14	4	
52061200	Cotton yarn $<$ 85 %, single, non-combed fibre, $232,56 \text{ d} \leq$ linear density $< 714,29 \text{ d}$	18	18	14	14	4	
52061300	Cotton yarn $<$ 85 %, single, non-combed fibre, $192,31 \text{ d} \leq$ linear density $< 232,56 \text{ d}$	18	18	14	14	4	
52061400	Cotton yarn $<$ 85 %, single, non-combed fibre, $125 \text{ d} \leq$ linear density $< 192,31 \text{ d}$	18	18	14	14	4	
52061500	Cotton yarn $<$ 85 %, single, non-combed fibre, linear density $< 125 \text{ d}$	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52062100	Cotton yarn < 85 %, single, combed fibre, linear density $\geq 714,29$ d	18	18	14	14	4	
52062200	Cotton yarn < 85 %, single, combed fibre, $232,56$ d $\leq$ linear density < $714,29$ d	18	18	14	14	4	
52062300	Cotton yarn < 85 %, single, combed fibre, $192,31$ d $\leq$ linear density < $232,56$ d	18	18	14	14	4	
52062400	Cotton yarn < 85 %, single, combed fibre, $125$ d $\leq$ linear density < $192,31$ d	18	18	14	14	4	
52062500	Cotton yarn < 85 %, single, combed fibre, linear density < $125$ d	18	18	14	14	4	
52063100	Cotton yarn < 85 %, twisted, non-combed fibre, linear density $\geq 714,29$ d	18	18	14	14	4	
52063200	Cotton yarn < 85 %, twisted, non-combed fibre, $232,56$ d $\leq$ linear density < $714,29$ d	18	18	14	14	4	
52063300	Cotton yarn < 85 %, twisted, non-combed fibre, $192,31$ d $\leq$ linear density < $232,56$ d	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52063400	Cotton yarn < 85 %, twisted, non-combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52063500	Cotton yarn < 85 %, twisted, non-combed fibre, linear density < 125 d	18	18	14	14	4	
52064100	Cotton yarn < 85 %, twisted, combed fibre, linear density ≥ 714,29 d	18	18	14	14	4	
52064200	Cotton yarn < 85 %, twisted, combed fibre, 232,56 d ≤ linear density < 714,29 d	18	18	14	14	4	
52064300	Cotton yarn < 85 %, twisted, combed fibre, 192,31 d ≤ linear density < 232,56 d	18	18	14	14	4	
52064400	Cotton yarn < 85 %, twisted, combed fibre, 125 d ≤ linear density < 192,31 d	18	18	14	14	4	
52064500	Cotton yarn < 85 %, twisted, combed fibre, linear density < 125 d	18	18	14	14	4	
52071000	Cotton yarn ≥ 85 %, for retail sale	18	18	16	16	4	
52079000	Other cotton yarns, for retail sale	18	18	16	16	4	
52081100	Fabric of cotton ≥ 85 %, raw, point taffeta, weight ≤ 100 g/m <sup>2</sup>	26	26	25	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52081200	Fabric of cotton $\geq 85$ %, raw, point taffeta, $100 < \text{weight} \leq 200 \text{ g/m}^2$	26	26	25	18	8	
52081300	Fabric of cotton $\geq 85$ %, raw, point twill, $\text{weight} \leq 200 \text{ g/m}^2$	26	26	26	18	8	
52081900	Other fabrics of cotton $\geq 85$ %, raw, $\text{weight} \leq 200 \text{ g/m}^2$	26	26	18	18	8	
52082100	Fabric of cotton $\geq 85$ %, bleached point taffeta, $\text{weight} \leq 100 \text{ g/m}^2$	26	26	25	18	8	
52082200	Fabric of cotton $\geq 85$ %, bleached, point taffeta, $100 < \text{weight} \leq 200 \text{ g/m}^2$	26	26	18	18	8	
52082300	Fabric of cotton $\geq 85$ %, bleached, point twill, $\text{weight} \leq 200 \text{ g/m}^2$	26	26	26	18	8	
52082900	Other fabrics of cotton $\geq 85$ %, bleached, $\text{weight} \leq 200 \text{ g/m}^2$	26	26	26	18	8	
52083100	Fabric of cotton $\geq 85$ %, dyed, point taffeta, $\text{weight} \leq 100 \text{ g/m}^2$	26	26	26	18	8	
52083200	Fabric of cotton $\geq 85$ %, dyed, point taffeta, $100 < \text{weight} \leq 200 \text{ g/m}^2$	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52083300	Fabric of cotton $\geq 85$ %, dyed, point twill, weight $\leq 200$ g/m <sup>2</sup>	26	26	25	18	8	
52083900	Other fabrics of cotton $\geq 85$ %, dyed, weight $\leq 200$ g/m <sup>2</sup>	26	26	26	18	8	
52084100	Fabric of cotton $\geq 85$ %, coloured, yarn, point taffeta, weight $\leq 100$ g/m <sup>2</sup>	26	26	18	18	8	
52084200	Fabric of cotton $\geq 85$ %, coloured, yarn, point taffeta, $100 < \text{weight} \leq 200$ g/m <sup>2</sup>	26	26	18	18	8	
52084300	Fabric of cotton $\geq 85$ %, coloured, yarn point twill, weight $\leq 200$ g/m <sup>2</sup>	26	26	18	18	8	
52084900	Other fabrics of cotton $\geq 85$ %, coloured, yarn, weight $\leq 200$ g/m <sup>2</sup>	26	26	18	18	8	
52085100	Fabric of cotton $\geq 85$ %, printed, point taffeta, weight $\leq 100$ g/m <sup>2</sup>	26	26	26	18	8	
52085200	Fabric of cotton $\geq 85$ %, printed, point taffeta, $100 < \text{weight} \leq 200$ g/m <sup>2</sup>	26	26	26	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52085910	Other printed fabrics, point twill, including diagonal. Texture < 4	26	26	26	18	8	
52085990	Other printed fabrics of cotton	26	26	26	18	8	
52091100	Fabric of cotton $\geq 85\%$ , raw, point taffeta, weight $\leq 200$ g/m <sup>2</sup>	26	26	26	18	8	
52091200	Fabric of cotton $\geq 85\%$ , raw, point twill, weight $\leq 200$ g/m <sup>2</sup>	26	26	26	18	8	
52091900	Other fabrics of cotton $\geq 85\%$ , raw, weight > 200 g/m <sup>2</sup>	26	26	26	18	8	
52092100	Fabric of cotton $\geq 85\%$ , bleached, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	26	18	8	
52092200	Fabric of cotton $\geq 85\%$ , bleached, point twill, weight > 200 g/m <sup>2</sup>	26	26	26	18	8	
52092900	Other fabrics of cotton $\geq 85\%$ , bleached, weight > 200 g/m <sup>2</sup>	26	26	26	18	8	
52093100	Fabric of cotton $\geq 85\%$ , dyed, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	20	18	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52093200	Fabric of cotton $\geq$ 85 %, dyed, point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52093900	Other fabrics of cotton $\geq$ 85 %, dyed, weight > 200 g/m <sup>2</sup>	26	26	16	18	8	
52094100	Fabric of cotton $\geq$ 85 %, coloured, yarn, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52094210	Fabric of cotton $\geq$ 85 %, coloured, yarn, denim, indigo, weight > 200 g/m <sup>2</sup>	26	26	0	18	8	
52094290	Other fabric of cotton $\geq$ 85 %, coloured, yarn, denim, weight > 200 g/m <sup>2</sup>	26	26	16	18	8	
52094300	Fabrics of cotton $\geq$ 85 %, coloured, yarn, point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52094900	Other fabrics of cotton $\geq$ 85 %, yarn, coloured, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52095100	Fabric of cotton $\geq$ 85 %, printed, point taffeta, weight $>$ 200 g/m <sup>2</sup>	26	26	26	18	8	
52095200	Fabric of cotton $\geq$ 85 %, printed, point twill, weight $>$ 200 g/m <sup>2</sup>	26	26	26	18	8	
52095900	Other fabrics of cotton $\geq$ 85 %, printed, weight $>$ 200 g/m <sup>2</sup>	26	26	26	18	8	
52101100	Fabric of cotton $<$ 85 %, raw, synthetic or artificial fibre, point taffeta, weight $\leq$ 200 g/m <sup>2</sup>	26	26	18	18	8	
52101910	Fabrics of cotton, raw, synthetic or artificial fibre, point twill, diagonal. weight $<$ 200 g/m <sup>2</sup>	26	26	18	18	8	
52101990	Other fabrics of cotton, raw, synthetic or artificial fibre, weight $\leq$ 200 g/m <sup>2</sup>	26	26	18	18	8	
52102100	Fabric of cotton $<$ 85 %, bleached, synthetic or artificial fibre, point taffeta, weight $\leq$ 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52102910	Fabrics of cotton, bleached, synthetic or artificial fibre, point twill, diagonal, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52102990	Other fabrics of cotton, bleached, synthetic or artificial fibre, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52103100	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52103200	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point twill, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52103900	Other fabrics of cotton < 85 %, dyed, synthetic or artificial fibre, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52104100	Fabric of cotton < 85 %, coloured, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52104910	Fabrics of cotton, made from yarn of different colours, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52104990	Other fabrics of cotton, made from yarn of different colours, synthetic or artificial fibres, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52105100	Fabric cotton < 85 %, printed, synthetic or artificial fibre, point taffeta, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52105910	Fabrics of printed cotton, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52105990	Other fabrics of printed cotton, synthetic or artificial fibres, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52111100	Fabric of cotton < 85 %, raw, synthetic or artificial fibre, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52111200	Fabric of cotton < 85 %, raw, synthetic or artificial fibre, point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52111900	Other fabrics of cotton < 85 %, raw, synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52112010	Fabrics of cotton, bleached, synthetic or artificial fibres, point taffeta, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52112020	Fabrics of cotton, bleached, synthetic or artificial fibres, point twill, diagonal, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52112090	Other fabrics of cotton, bleached, synthetic or artificial fibres, weight < 200 g/m <sup>2</sup>	26	26	18	18	8	
52113100	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52113200	Fabric of cotton < 85 %, dyed, synthetic or artificial fibre, point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52113900	Other fabrics of cotton < 85 %, dyed, synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52114100	Fabric of cotton < 85%, coloured, synthetic or artificial fibre, point taffeta, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52114210	Fabric of cotton < 85 %, indigo blue, synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	16	18	8	
52114290	Other fabric of cotton < 85 %, denim, synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52114300	Fabric of cotton < 85 %, colours/synthetic or artificial fibre, point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52114900	Other fabric of cotton < 85 %, colours/synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52115100	Fabric of cotton < 85 %, printed/synthetic or artificial fibre. Point taffeta, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52115200	Fabric of cotton < 85 %, printed/synthetic or artificial fibre. Point twill, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52115900	Other fabric of cotton < 85 %, printed/synthetic or artificial fibre, weight > 200 g/m <sup>2</sup>	26	26	18	18	8	
52121100	Other fabrics of cotton, raw, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52121200	Other fabrics of cotton, bleached, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	
52121300	Other fabrics of cotton, dyed, weight ≤ 200 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
52121400	Other fabrics of cotton, yarns of different colours, weight $\leq 200$ g/m <sup>2</sup>	26	26	18	18	8	
52121500	Other fabrics of cotton, printed, weight $\leq 200$ g/m <sup>2</sup>	26	26	18	18	8	
52122100	Other fabrics of cotton, raw, weight $> 200$ g/m <sup>2</sup>	26	26	18	18	8	
52122200	Other fabrics of cotton, bleached, weight $> 200$ g/m <sup>2</sup>	26	26	18	18	8	
52122300	Other fabrics of cotton, dyed, weight $> 200$ g/m <sup>2</sup>	26	26	18	18	8	
52122400	Other fabrics of cotton, yarns of different colours, weight $> 200$ g/m <sup>2</sup>	26	26	18	18	8	
52122500	Other fabrics of cotton, printed, weight $> 200$ g/m <sup>2</sup>	26	26	18	18	8	
53011000	Linen, raw or retted	6	6	6	6	0	
53012110	Linen, broken	6	6	6	6	0	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
53012120	Linen, scutched, but not spun	6	6	6	6	0	
53012910	Linen, combed, but not spun	6	6	6	6	0	
53012990	Linen in another form, but not spun	6	6	6	6	0	
53013000	Linen, tow and waste	6	6	6	6	0	
53021000	Hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; hemp tow and waste (including yarn waste and garnetted stock)	6	6	6	6	0	
53029000	Other hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; hemp tow and waste (including yarn waste and garnetted stock)	6	6	6	6	0	
53031010	Jute	8	8	8	8	0	
53031090	Other textile bast fibres, raw or retted	8	8	8	8	0	
53039010	Jute processed in another form, non-spun, tow, waste	8	8	8	8	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
53039090	Other textile bast fibres processed in another form, tow, etc	8	8	8	8	0	
53050010	Abaca (Manila hemp) raw	6	6	6	6	0	
53050090	Other vegetable textile fibres, tow and waste, processed	6	6	6	6	0	
53061000	Flax yarn, single	18	18	14	14	4	
53062000	Flax yarn, multiple (folded) or cabled	18	18	14	14	4	
53071010	Yarn of jute, single	18	18	14	14	4	
53071090	Yarn of jute or of other textile bast fibres, single	18	18	14	14	4	
53072010	Yarn of jute, multiple (folded) or cabled	18	18	14	14	4	
53072090	Yarn of other textile bast fibres, folded, etc.	18	18	14	14	4	
53081000	Coir yarn (yarns of fibres of coconut)	18	18	14	14	4	
53082000	Hemp yarn	18	18	14	14	4	
53089000	Yarn of other vegetable textile fibres	18	18	14	14	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
53091100	Fabrics of linen (containing $\geq$ 85 %), raw or bleached	26	26	18	18	8	
53091900	Other fabrics of linen (containing $\geq$ 85 %)	26	26	11	18	8	
53092100	Fabrics of linen (containing $<$ 85 %), raw or bleached	26	26	18	18	8	
53092900	Other fabrics of linen (containing $<$ 85 %)	26	26	18	18	8	
53101010	Fabrics of burlap of jute, raw	26	26	11	14	8	
53101090	Fabrics of other textile bast fibres, raw	26	26	16	16	8	
53109000	Other fabrics of jute or of other textile bast fibres	26	26	16	16	8	
53110000	Fabrics of other vegetable textile fibres or of paper yarn	26	26	18	18	8	
54011011	Sewing thread, of polyester, except for retail sale	18	18	16	16	4	
54011012	Sewing thread, of polyester, for retail sale	18	18	18	18	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54011090	Sewing thread of other synthetic filaments	18	18	16	16	4	
54012011	Sewing thread, rayon viscose, high tenacity non-packaged for retail sale	18	18	16	16	4	
54012012	Sewing thread, rayon viscose, high tenacity, for retail sale	18	18	18	18	4	
54012090	Sewing thread, of other artificial filaments	18	18	16	16	4	
54021100	Yarn high tenacity of aramids	2	2	2	2	0	
54021910	Yarn high tenacity of nylon	18	18	16	16	8	
54021990	Yarn high tenacity, of other polyamides	18	18	16	16	8	
54022000	Yarn high tenacity, of polyesters	0	18	16	0	8	
54023111	Textured yarn, of nylon, dyed, title $\leq 50$ tex	18	18	16	16	8	
54023119	Other textured yarns, of nylon, title $\leq 50$ tex	18	18	16	0	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54023190	Textured yarns, of other polyamides, dyed, title $\leq$ 50 tex	18	18	16	16	8	
54023211	Multifilament of nylon, with permanent antistatic effect, title > 110 tex	18	18	16	16	8	
54023219	Other textured yarns, of nylon, title > 50 tex	18	18	16	16	8	
54023290	Textured yarns, of other polyamides, title $\leq$ 50 tex	18	18	16	16	8	
54023310	Polyester yarn, raw	18	18	16	0	8	
54023320	Polyester yarn, dyed	18	18	16	0	8	
54023390	Other polyester yarns	18	18	16	16	8	
54023400	Polypropylene multifilament, title > 110 tex	18	18	16	16	4	
54023900	Other textured yarns	18	18	16	16	8	
54024400	Other elastomeric yarn, single, twist $\leq$ 50 turns/m	18	18	16	0	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54024510	Yarn of aramid, single, sprain $\leq 50$ turns/meter	2	2	2	2	0	
54024520	Yarn of nylon, single, twisted or untwisted $< 50$ turns/m	18	18	16	16	8	
54024590	Yarn of other polyamides, single, twist or untwisted $< 50$ turns/m	18	18	16	16	8	
54024600	Yarn of polyester partially oriented, single, twist or untwisted $< 50$ turns/m	18	18	16	16	8	
54024700	Yarn of other polyester, single, twist or untwisted $< 50$ turns/m	18	18	16	16	10	
54024800	Yarn of other polypropylene, twist or untwisted $< 50$ turns/m	18	18	16	16	4	
54024910	Other single polyethylene yarn, untwisted or with a twist, of other synthetic filament $\leq 50$ turns/m	2	2	2	2	8	
54024990	Other synthetic filament yarns, single, twist $\leq 50$ turns/m	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54025110	Yarn of aramid, single, twist > 50 turns/meter	2	2	2	2	0	
54025190	Yarn of nylon/other polyamides, single, twist > 50 turns/m	18	18	16	16	8	
54025200	Yarn of polyesters, single, twist > 50 turns/meter	18	18	16	16	8	
54025900	Yarn of other synthetic filament, single, twist > 50 turns/m	18	18	16	16	8	
54026110	Yarn of aramids, multiple (folded) or cabled	2	2	2	2	0	
54026190	Yarn of nylon/other polyamides, multiple (folded)/cabled	18	18	16	16	8	
54026200	Yarn of polyesters, multiple (folded) or cabled	18	18	16	16	8	
54026900	Yarn of other synthetic filament multiple (folded)/cabled	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54031000	High tenacity yarn of viscose rayon	18	18	16	16	0	
54033100	Yarn of viscose rayon, single, twist $\leq$ 120 turns/meter	18	18	16	16	0	
54033200	Yarn of viscose rayon, single, twist $>$ 120 turns/meter	18	18	16	16	0	
54033300	Yarn of cellulose acetate, single	18	18	16	16	8	
54033900	Yarn of other artificial filament, single	18	18	16	16	8	
54034100	Yarn of viscose rayon, multiple (folded) or cabled	18	18	16	16	0	
54034200	Yarn of cellulose acetate, multiple (folded) or cabled	18	18	16	16	8	
54034900	Yarn of artificial filament multiple (folded)/cabled	18	18	16	16	8	
54041100	Elastomer monofilaments, width $<$ 5 mm	18	18	16	16	8	
54041200	Other polypropylene monofilaments, width $<$ 5 mm	18	18	16	16	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54041911	Catgut imitations, resorbable	2	2	2	2	8	
54041919	Catgut imitations, monofilaments	18	18	16	16	8	
54041990	Other synthetic monofilaments, width < 5 mm	18	18	16	16	8	
54049000	Laminate of synthetic textile matters, width ≤ 5 mm	18	18	16	16	8	
54050000	Artificial monofilament title ≥ 67 d, cross-section ≤ 1 mm, etc	18	18	12	12	8	
54060010	Synthetic filament yarn, for retail sale	18	18	18	18	8	
54060020	Artificial filament yarn, for retail sale	18	18	18	18	8	
54071011	Fabric obtained from high tenacity aramid yarns, without rubber threads	2	2	2	2	8	
54071019	Fabric obtained from high tenacity nylon, other polyamides or polyesters yarn, etc. with rubber yarn	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54071021	Fabric obtained from high tenacity, of aramid, with rubber yarn	2	2	2	2	8	
54071029	Fabric obtained from high tenacity nylon yarn, etc. with rubber yarn	26	26	18	18	8	
54072000	Fabric obtained from laminate synthetic, etc.	26	26	18	18	8	
54073000	Fabrics blankets of threads of synthetic filament	26	26	18	18	8	
54074100	Fabric of nylon filament, other polyamides $\geq 85\%$ , raw/bleached	26	26	18	18	8	
54074200	Fabric of nylon filament, other polyamides $\geq 85\%$ , dyed	26	26	18	18	8	
54074300	Fabric of nylon filaments, other polyamides $\geq 85\%$ , different colours	26	26	18	18	8	
54074400	Fabric of nylon filament other polyamides $\geq 85\%$ , printed	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54075100	Fabric of polyester filament textured $\geq 85\%$ , raw/bleach	26	26	18	18	8	
54075210	Fabric of polyester filaments texturized, $\geq 85\%$ , dyed/without rubber threads	26	26	0	18	8	
54075220	Fabric of polyester filaments, texturized $\geq 85\%$ , dyed/with rubber threads	26	26	18	18	8	
54075300	Fabric of polyester filaments, texturized $\geq 85\%$ , different colours	26	26	11	18	8	
54075400	Fabric of polyester filaments, texturized $\geq 85\%$ , printed	26	26	11	18	8	
54076100	Fabric of polyester filament non-textured $\geq 85\%$	26	26	0	18	8	
54076900	Fabric of other of polyester filament $\geq 85\%$	26	26	0	18	8	
54077100	Fabric of synthetic filament $\geq 85\%$ , raw/bleached	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54077200	Fabric of synthetic filament $\geq$ 85 %, dyed	26	26	18	18	8	
54077300	Fabric of synthetic filament $\geq$ 85 %, different colours	26	26	18	18	8	
54077400	Fabric of synthetic filament $\geq$ 85 %, printed	26	26	18	18	8	
54078100	Fabric of synthetic filament $>$ 85 %, with cotton, raw/bleached	26	26	18	18	8	
54078200	Fabric of synthetic filament $<$ 85 %, with cotton, dyed	26	26	11	18	8	
54078300	Fabric of synthetic filament $<$ 85 %, different colours	26	26	18	18	8	
54078400	Fabric of synthetic filament $<$ 85 %, with cotton, printed	26	26	18	18	8	
54079100	Other fabrics of synthetic filament $<$ 85 %, raw/bleached	26	26	18	18	8	
54079200	Other fabrics of synthetic filament $<$ 85 %, dyed	26	26	11	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54079300	Other fabrics of synthetic filament < 85 %, different colours	26	26	18	18	8	
54079400	Other fabrics of synthetic filament < 85 %, printed	26	26	18	18	8	
54081000	Fabric obtained from high tenacity yarn, of viscose rayon	26	26	11	18	8	
54082100	Fabric of artificial filament $\geq$ 85 %, raw/bleached	26	26	18	18	8	
54082200	Fabric of artificial filament $\geq$ 85 %, dyed	26	26	18	18	8	
54082300	Fabric of artificial filament $\geq$ 85 %, yarns different colours	26	26	18	18	8	
54082400	Fabric of artificial filament $\geq$ 85 %, printed	26	26	18	18	8	
54083100	Other fabrics of artificial filament < 85 %, raw/bleached	26	26	18	18	8	
54083200	Other fabrics of artificial filament < 85 %, dyed	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
54083300	Other fabrics of artificial filament < 85 %, different colours	26	26	18	18	8	
54083400	Other fabrics of artificial filament < 85 %, printed	26	26	18	18	8	
55011000	Cables of nylon or other polyamides	16	16	16	16	8	
55012000	Cables of polyesters	16	16	16	16	8	
55013000	Cables of acrylic or modacrylic	16	16	16	0	0	
55014000	Cables of synthetic polypropylene filaments	16	16	16	16	4	
55019000	Cables of other synthetic filament	16	16	16	16	8	
55020010	Cellulose acetate tow	18	18	0	12	10	
55020020	Viscose rayon tow	2	2	2	2	8	
55020090	Tow of other artificial filament	12	12	12	12	10	
55031100	Synthetic staple fibres of aramid, non-carded, combed or otherwise processed for spinning, etc.	2	2	2	2	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55031910	Bicomponent fibres, of different points of fusion	2	2	2	2	4	
55031990	Fibres of nylon/other polyamides, non-carded, non-combed, etc	16	16	16	16	4	
55032010	Bicomponent fibres, of different points of fusion	2	2	2	2	4	
55032090	Other fibres	16	16	16	0	4	
55033000	Acrylic/modacrylic fibres, non-carded, etc	16	16	16	16	0	
55034000	Fibres of polypropylene, non-carded, non-combed, etc	16	16	16	16	4	
55039010	Other synthetic bicomponent staple fibres, non-carded, etc	2	2	2	2	4	
55039020	Fibres of poly(vinyl alcohol), non-carded, etc.	2	2	2	2	4	
55039090	Other synthetic bicomponent staple fibres, non-carded, etc	16	16	16	16	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55041000	Fibres of viscose rayon, non-carded, non-combed, etc	12	12	12	0	0	
55049010	Artificial staple fibres, non-carded, non-combed or otherwise processed for spinning, of lyocell	2	2	2	2	0	
55049090	Other artificial staple fibres, non-carded, etc	12	12	12	12	4	
55051000	Waste of synthetic fibres	16	16	16	16	4	
55052000	Waste of artificial fibres	12	12	12	12	4	
55061000	Fibres of nylon/other polyamides, carded, etc. for spinning	16	16	16	16	4	
55062000	Fibres of polyesters, carded, combed, etc. for spinning	16	16	16	16	4	
55063000	Acrylic/modacrylic fibres, carded, combed, etc. for spinning	16	16	16	16	0	
55069000	Other synthetic fibres, carded, combed, etc. for spinning	16	16	16	16	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55070000	Artificial fibres, carded, combed, etc. for spinning	12	12	12	12	4	
55081000	Sewing thread, of synthetic fibres	18	18	16	16	4	
55082000	Sewing thread, of artificial fibres	18	18	12	12	4	
55091100	Yarn of nylon fibres/other polyamides $\geq$ 85 %, single	18	18	16	16	8	
55091210	Yarn of aramid fibres $\geq$ 85 %, twisted/twisted multiple	2	2	2	2	8	
55091290	Yarn of nylon fibres/other polyamides $\geq$ 85 %, twisted, etc.	18	18	16	16	8	
55092100	Yarn of polyesters fibres $\geq$ 85 %, single	18	18	16	16	8	
55092200	Yarn of polyesters fibres $\geq$ 85 %, multiple (folded)/cabled	18	18	16	0	8	
55093100	Yarn of acrylics/modacrylics fibres $\geq$ 85 %, single	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55093200	Yarn of acrylics/modacrylics fibres $\geq$ 85 %, folded, etc	18	18	16	0	8	
55094100	Yarn of other synthetic fibres $\geq$ 85 %, single	18	18	16	16	8	
55094200	Yarn of other synthetic fibres $\geq$ 85 %, twisted/multiple twisted	18	18	16	16	8	
55095100	Yarn of fibres of polyesters with artificial fibres	18	18	16	18	8	
55095200	Yarn of fibres of polyesters with wool/fine animal hair	18	18	16	16	8	
55095300	Yarn of fibres of polyesters with cotton	18	18	16	0	8	
55095900	Other yarn of fibres of polyesters	18	18	16	16	8	
55096100	Yarn of acrylics/modacrylics fibres with wool/fine animal hair	18	18	16	16	8	
55096200	Yarn of acrylics/modacrylics fibres with cotton	18	18	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55096900	Other yarn of acrylics/modacrylics fibres	18	18	16	16	8	
55099100	Yarn of other synthetic fibres with wool/fine animal hair	18	18	16	16	8	
55099200	Yarn of other synthetic fibres with cotton	18	18	16	16	8	
55099900	Other yarns of synthetic fibres	18	18	16	16	8	
55101100	Yarn of artificial fibres $\geq$ 85 %, single	18	18	16	16	10	
55101200	Yarn of artificial fibres $\geq$ 85 %, multiple (folded)/cabled	18	18	16	16	10	
55102000	Yarn of artificial fibres with wool or fine animal hair	18	18	16	16	10	
55103000	Yarn of artificial fibres with cotton	18	18	16	16	10	
55109000	Other yarns of artificial fibres	18	18	16	16	10	
55111000	Yarn of synthetic fibres $\geq$ 85 %, for retail sale	18	18	18	18	8	
55112000	Yarn of synthetic fibres $<$ 85 %, for retail sale	18	18	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55113000	Yarns of artificial fibres, for retail sale	18	18	18	18	8	
55121100	Fabric of polyester fibres $\geq$ 85 %, raw or bleached	26	26	18	18	8	
55121900	Fabric of other polyester fibres $\geq$ 85 %	26	26	18	18	8	
55122100	Fabric of acrylics/modacrylics fibres $\geq$ 85 %, raw/bleach.	26	26	18	18	8	
55122900	Fabric of other acrylics/modacrylics fibres $\geq$ 85 %	26	26	18	18	8	
55129110	Fabric of aramid fibres $\geq$ 85 %, raw or bleached	2	2	2	2	8	
55129190	Fabric of other synthetic staple fibres $\geq$ 85 %, raw/bleached	26	26	18	18	8	
55129910	Other fabrics of other aramid fibres $\geq$ 85 %	2	2	2	2	8	
55129990	Other fabrics of other synthetic staple fibres $\geq$ 85 %	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55131100	Polyester staple fibre fabric < 85 %, plain weave, with cotton, weight $\leq 170 \text{ g/m}^2$ , unbleached/bleached	26	26	0	18	8	
55131200	Polyester staple fibre fabric < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , point twill, raw/bleached	26	26	18	18	8	
55131300	Other polyester staple fibre fabric < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , raw/bleached	26	26	18	18	8	
55131900	Other synthetic fibre fabrics < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , raw/bleached	26	26	18	18	8	
55132100	Polyester fabric < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , point taffeta, dyed	26	26	0	18	8	
55132310	Other woven fabrics of polyester staple fibres < 85 %, in twill weave, including diagonal texture < 4, dyed	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55132390	Other woven fabrics of polyester staple fibres < 85 % dyed	26	26	18	18	8	
55132900	Other synthetic fibres fabrics < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , dyed	26	26	11	18	8	
55133100	Polyester fabric < 85 % with cotton. weight $\leq 170 \text{ g/m}^2$ , point taffeta, different colours	26	26	18	18	8	
55133911	Fabrics made from yarn of different colours of polyester staple fibres < 85 %, in twill weave, including diagonal weave, texture < 4, weight $\leq 170 \text{ g/m}^2$	26	26	18	18	8	
55133919	Other fabrics < 85 % polyester staple fibres, weight < $170 \text{ g/m}^2$	26	26	11	18	8	
55133990	Other fabrics < 85 % synthetic staple fibres, mixed with cotton	26	26	18	18	8	
55134100	Polyester fabric < 85 % with cotton, weight $\leq 170 \text{ g/m}^2$ , taffeta, printed	26	26	0	0	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55134911	Printed fabrics < 85 % polyester staple fibres, mixed with cotton, twill weave, including diagonal, whose texture < 4	26	26	18	18	8	
55134919	Other fabrics < 85 % polyester staple fibres, mixed with cotton	26	26	18	18	8	
55134990	Other fabrics < 85 % synthetic staple fibres, mixed with cotton	26	26	11	18	8	
55141100	Polyester fabric < 85 % with cotton. weight > 170 g/m <sup>2</sup> , taffeta, raw/bleached	26	26	18	18	8	
55141200	Fabric polyester < 85 % with cotton. weight > 170 g/m <sup>2</sup> , twill weave, raw/bleached	26	26	18	18	8	
55141910	Other fabrics < 85 % polyester staple fibres, raw/bleached, mixed with cotton	26	26	18	18	8	
55141990	Other fabrics < 85 % synthetic staple fibres, raw/bleached, mixed with cotton	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55142100	Polyester fabric < 85 % with cotton. weight > 170 g/m <sup>2</sup> , point taffeta, dyed	26	26	18	18	8	
55142200	Polyester fabric < 85 % with cotton. weight > 170 g/m <sup>2</sup> , twill weave, dyed	26	26	18	18	8	
55142300	Other polyester fabrics < 85 % with cotton, weight > 170 g/m <sup>2</sup> , dyed	26	26	18	18	8	
55142900	Other synthetic fibres fabrics < 85 % with cotton, weight > 170 g/m <sup>2</sup> , dyed	26	26	11	18	8	
55143011	Fabrics < 85 % polyester staple fibres, point taffeta, mixed with cotton	26	26	18	18	8	
55143012	Fabrics < 85 % synthetic staple fibres, made of yarn of different colours, mixed with cotton, point twill	26	26	18	18	8	
55143019	Other fabrics < 85 % polyester staple fibres, made of yarn of different colours, mixed with cotton	26	26	18	18	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55143090	Other fabrics < 85 % synthetic staple fibres, made of yarn of different colours, mixed with cotton	26	26	18	18	8	
55144100	Polyester fabric < 85 % with cotton, weight > 170 g/m <sup>2</sup> , point taffeta, printed	26	26	18	18	8	
55144200	Polyester fabric < 85 % with cotton, weight > 170 g/m <sup>2</sup> , point twill, printed	26	26	18	18	8	
55144300	Other polyester fabrics < 85 % with cotton, weight > 170 g/m <sup>2</sup> , printed	26	26	18	18	8	
55144900	Other synthetic fibres fabrics < 85 % with cotton, weight > 170 g/m <sup>2</sup> , printed	26	26	18	18	8	
55151100	Fabric of polyester fibres with rayon viscose	26	26	11	18	8	
55151200	Fabric of polyester fibres with synthetic/artificial filament	26	26	18	18	8	
55151300	Fabric of polyester fibres with wool/fine animal hair	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55151900	Other fabrics of polyester fibres	26	26	11	18	8	
55152100	Acrylic fibres fabrics, etc. with synthetic/artificial filament	26	26	18	18	8	
55152200	Acrylic fibres fabrics, etc. with wool/fine animal hair	26	26	18	18	8	
55152900	Other acrylic/modacrylic fibres fabrics	26	26	18	18	8	
55159100	Other synthetic fibres fabrics with synthetic/artificial filament	26	26	18	18	8	
55159910	Other synthetic staple fibres fabrics, with wool or fine animal hair	26	26	18	18	8	
55159990	Other synthetic staple fibres fabrics	26	26	18	18	8	
55161100	Artificial fibres fabrics $\geq$ 85 %, raw, bleached	26	26	18	18	8	
55161200	Artificial fibres fabrics $\geq$ 85 %, dyed	26	26	18	18	8	
55161300	Artificial fibres fabrics $\geq$ 85 %, of yarns of different colours	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55161400	Artificial fibres fabrics $\geq$ 85 %, printed	26	26	11	18	8	
55162100	Fabric of artificial fibres < 85 % with synthetic/artificial filament, raw/bleached	26	26	18	18	8	
55162200	Artificial fibres fabrics < 85 % with synthetic/artificial filament, dyed	26	26	18	18	8	
55162300	Artificial fibres fabrics < 85 % with synthetic/artificial filament, colours	26	26	18	18	8	
55162400	Artificial fibres fabrics < 85 % with synthetic/artificial filament, printed	26	26	18	18	8	
55163100	Artificial fibres fabrics < 85 % with wool/fine animal hair, raw/bleached	26	26	18	18	8	
55163200	Artificial fibres fabrics < 85 % with wool/fine animal hair, dyed	26	26	18	18	8	
55163300	Artificial fibres fabrics < 85 % with wool/fine animal hair, different colours	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
55163400	Artificial fibres fabrics < 85 % with wool/fine animal hair, printed	26	26	18	18	8	
55164100	Artificial fibres fabrics < 85 % with cotton, raw/bleached	26	26	18	18	8	
55164200	Artificial fibres fabrics < 85 % with cotton, dyed	26	26	18	18	8	
55164300	Artificial fibres fabrics < 85 % with cotton, yarn of different colours	26	26	18	18	8	
55164400	Artificial fibres fabrics < 85 % with cotton, printed	26	26	18	18	8	
55169100	Other artificial fibres fabrics, raw/bleached	26	26	18	18	8	
55169200	Other artificial fibres fabrics, dyed	26	26	18	18	8	
55169300	Other artificial fibres fabrics, of different colours	26	26	18	18	8	
55169400	Other artificial fibres fabrics, printed	26	26	18	18	8	
56012110	Cotton wadding	18	18	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56012190	Other articles of cotton wadding	18	18	18	18	8	
56012211	Aramid fibres wadding	2	2	2	2	8	
56012219	Other synthetic/artificial fibres wadding	18	18	8	18	8	
56012291	Filter tips for cigarettes, of synthetic/artificial wadding	18	18	14	18	8	
56012299	Other articles of synthetic/artificial fibres wadding	18	18	18	18	8	
56012900	Wadding/other wadding articles, of other textile materials	18	18	18	18	8	
56013010	Textile flock, knots and balls, made of aramid	2	2	2	2	8	
56013090	Textile flock, knots and balls, of textile materials	18	18	18	18	8	
56021000	Needle felt and artifacts obtained by interlacing sewing (cousus-tricotés)	26	26	18	18	10	
56022100	Other felts of wool/fine animal hair, non-impregnated, non-covered, etc	26	26	18	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56022900	Felt of other textile materials non-impregnated, non-covered, etc	26	26	18	18	10	
56029000	Other felt impregnated/covered/coated/laminated	26	26	18	18	10	
56031110	Non-wovens of aramid filaments, weight $\leq 25 \text{ g/m}^2$	2	2	2	2	8	
56031120	Nonwovens of polyester, whether or not impregnated, coated, covered or laminated, weight $\leq 25 \text{ g/m}^2$	26	26	18	18	8	
56031130	Nonwovens of polypropylene, whether or not impregnated, coated, covered or laminated, weight $\leq 25 \text{ g/m}^2$	26	26	18	18	8	
56031140	Nonwovens of viscose rayon, whether or not impregnated, coated, covered or laminated, weight $\leq 25 \text{ g/m}^2$	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56031190	Non-wovens of other synthetic/artificial filaments, weight $\leq 25$ g/m <sup>2</sup>	26	26	18	18	8	
56031210	Non-wovens of high density polyethylene filaments $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	26	26	18	18	8	
56031220	Non-wovens of aramid filaments $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	2	2	2	2	8	
56031230	Nonwovens of polyester, $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	26	26	18	18	8	
56031240	Nonwovens of polypropylene, $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	26	26	18	18	8	
56031250	Nonwovens of viscose rayon, $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	26	26	18	18	8	
56031290	Non-wovens of other synthetic/artificial filaments $25 < \text{weight} \leq 70$ g/m <sup>2</sup>	26	26	18	18	8	
56031310	Non-wovens of high density polyethylene filament $70 < \text{weight} \leq 150$ g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56031320	Non-wovens of aramid filaments 70 < weight ≤ 150 g/m <sup>2</sup>	2	2	2	2	8	
56031330	Non-wovens of polyester, 70 < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56031340	Nonwovens of polypropylene, 70 < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56031350	Nonwovens of viscose rayon, 70 < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56031390	Non-wovens of other synthetic/artificial filaments, 70 < weight ≤ 150g/m <sup>2</sup>	26	26	18	18	8	
56031410	Non-wovens of aramid filaments, weight > 150 g/m <sup>2</sup>	2	2	2	2	8	
56031420	Non-wovens of polyester, weight > 150 g/m <sup>2</sup>	26	26	0	18	8	
56031430	Non-wovens of polypropylene, weight > 150 g/m <sup>2</sup>	26	26	0	18	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56031440	Non-wovens of viscose rayon, weight > 150 g/m <sup>2</sup>	26	26	0	18	8	
56031490	Non-wovens of other synthetic/artificial filaments, weight > 150 g/m <sup>2</sup>	26	26	0	18	8	
56039110	Non-wovens of polyester, weight ≤ 25 g/m <sup>2</sup>	26	26	18	18	8	
56039120	Non-wovens of polypropylene, weight ≤ 25 g/m <sup>2</sup>	26	26	18	18	8	
56039130	Non-wovens of viscose rayon, weight ≤ 25 g/m <sup>2</sup>	26	26	18	18	8	
56039190	Other non-woven fabrics, weight ≤ 25 g/m <sup>2</sup>	26	26	18	18	8	
56039210	Other non-wovens of polyethylene high density, 25 g/m <sup>2</sup> < weight ≤ 70 g/m <sup>2</sup>	26	26	18	18	8	
56039220	Other non-wovens of polyester, 25 g/m <sup>2</sup> < weight ≤ 70 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56039230	Other non-wovens of polyethylene, 25 g/m <sup>2</sup> < weight ≤ 70 g/m <sup>2</sup>	26	26	18	18	8	
56039240	Other non-woven of viscose rayon, 25 g/m <sup>2</sup> < weight ≤ 70 g/m <sup>2</sup>	26	26	18	18	8	
56039290	Other non-wovens, 25 g/m <sup>2</sup> < weight ≤ 70 g/m <sup>2</sup>	26	26	18	18	8	
56039310	Other non-wovens of high density polyethylene, 70 g/m <sup>2</sup> < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56039320	Other non-wovens of polyester, 70 g/m <sup>2</sup> < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56039330	Other non-wovens of polyethylene, 70 g/m <sup>2</sup> < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56039340	Other non-woven of viscose rayon, 70 g/m <sup>2</sup> < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	
56039390	Other non-wovens, 70 g/m <sup>2</sup> < weight ≤ 150 g/m <sup>2</sup>	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56039410	Other non-wovens of polyester, weight > 150 g/m <sup>2</sup>	26	26	18	18	8	
56039420	Other non-wovens of polyethylene, weight > 150 g/m <sup>2</sup>	26	26	18	18	8	
56039430	Other non-woven of viscose rayon, weight > 150 g/m <sup>2</sup>	26	26	18	18	8	
56039490	Other non-wovens, weight > 150 g/m <sup>2</sup>	26	26	18	18	8	
56041000	Rubber thread and cord, textile covered	18	18	18	18	4	
56049010	Catgut imitation made of silk threads	2	2	2	2	4	
56049021	High tenacity yarn of polyesters, nylon, other polyamides, or of viscose rayon, impregnated or coated with rubber	18	18	18	18	4	
56049022	High tenacity yarn of polyesters, nylon, other polyamides, or of viscose rayon, impregnated or coated with plastic	18	18	18	18	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56049090	Other high tenacity yarn of polyester, nylon or other polyamides, or of viscose rayon, impregnated or coated	18	18	18	18	4	
56050010	Metallized and metallic yarns, whether or not wound, consisted of textile yarn, etc, combined with metal in the form of wire, strip or powder, or metal coated with precious metals	18	18	18	18	4	
56050020	Metallized and metallic yarns, whether or not wound, consisted of textile yarn, etc, combined with metal in the form of wire, strip or powder, or metal, coated with other metals	18	18	18	18	4	
56050090	Other metallic yarn, consisted of textile yarn, etc. coated with other metals	18	18	18	18	4	
56060000	Wind-coated yarn, strip, etc., wind-coated horsehair yarn, chenille yarn; chaînette yarn	18	18	18	0	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56072100	Twine for binding or baling machines, of sisal or other textile fibres; agave fibres	18	18	18	18	4	
56072900	Other twine, ropes and cables, of sisal/other "Agave" fibres	18	18	18	18	4	
56074100	Polyethylene or polypropylene twine for binding machines or balers	18	18	18	18	4	
56074900	Other polyethylene or polypropylene twine for binding machines or balers	18	18	18	18	4	
56075011	Nylon fibre cords, ropes and cables	18	18	18	18	4	
56075019	Twine, ropes and cables, of other polyamide fibres	18	18	18	18	4	
56075090	Twine, ropes and cables, of other synthetic fibres	18	18	18	18	4	
56079010	Twine, ropes and cables, of cotton	18	18	18	18	4	
56079020	Cordages, ropes and cables, of jute number meter 0,75 per single strand	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
56079090	Twine, ropes and cables, of other textile materials	18	18	18	18	4	
56081100	Fishing nets made of synthetic/artificial textile materials	18	18	18	18	4	
56081900	Other nets made of synthetic/artificial textile materials	18	18	18	18	4	
56089000	Knotted mesh nets, etc. of other textile materials	18	18	18	18	4	
56090010	Articles of yarn, strip or similar of cotton	18	18	18	18	4	
56090090	Articles of yarn, strip, etc. other textile material	18	18	18	18	4	
57011011	Hand-made wool rug, knotted or rolled stitches	35	35	20	20	10	
57011012	Machine-made wool rug, knotted or rolled stitch	35	35	20	20	10	
57011020	Carpets of fine animal hair, knotted or rolled stitch	35	35	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
57019000	Knotted or rolled carpet, etc. other textile materials	35	35	20	20	10	
57021000	"Kelim", "Kilim", "schumacks", "karamanie" carpets, etc. hand-woven	35	35	20	20	10	
57022000	Floor coverings, of coir (coconut fibres)	35	35	20	20	10	
57023100	Carpet, etc. of wool/fine animal hair, velvety, not made	35	35	20	20	10	
57023200	Carpet, etc. of synthetic/artificial textile materials, velvety, not made	35	35	20	20	10	
57023900	Carpet, etc. of other textile materials, velvety, not made	35	35	20	20	10	
57024100	Carpet, etc. of fine animal hair, velvety, not made	35	35	20	20	10	
57024200	Carpet, etc. of synthetic/artificial textile materials, velvety, made	35	35	20	20	10	
57024900	Carpet, etc. of other textile materials, velvety, made	35	35	8	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
57025010	Carpets for floor covering, non-velvety, not made, of wool/fine animal hair	35	35	20	20	10	
57025020	Carpets for floor covering, non-velvety, not made, of synthetic/artificial textile material	35	35	20	20	10	
57025090	Carpets floor covering, non-velvety, not made of other materials	35	35	20	20	10	
57029100	Carpet, etc. of wool/fine animal hair, non-velvety	35	35	20	20	10	
57029200	Carpet, etc. of synthetic/artificial textile materials, non-velvety	35	35	20	20	10	
57029900	Carpet, etc. of other textile materials, non-velvety	35	35	20	20	10	
57031000	Carpet/floor covering, of wool or fine pile, tufted	35	35	20	20	10	
57032000	Carpet/floor covering of nylon/other polyamide, tufted	35	35	20	20	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
57033000	Carpet/floor covering, of other synthetic/artificial textile materials, tufted	35	35	20	20	10	
57039000	Carpet/floor covering, of other textile materials	35	35	20	20	10	
57041000	Felt tiles, for floor covering, surface area $\leq 0,3 \text{ m}^2$	35	35	20	20	10	
57049000	Other carpets/floor coverings, of felt	35	35	20	20	10	
57050000	Other carpets and other textile floor coverings	35	35	2	20	10	
58011000	Velvets and plush fabrics, made of wool or fine fur	26	26	18	18	8	
58012100	Velvets and plush fabrics obtained by weft, uncut, of cotton	26	26	18	18	8	
58012200	Velvets and plush fabrics obtained by weft, cut, ribbed, of cotton	26	26	18	18	8	
58012300	Other velvets and plush fabrics obtained by weft, cut, ribbed, of cotton	26	26	16	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58012600	Chenille fabric, of cotton	26	26	18	18	8	
58012700	Velvets and plush fabrics obtained by warping, of cotton	26	26	18	18	8	
58013100	Velvets and plush fabrics obtained by weaving, uncut, synthetic or artificial fibres	26	26	18	18	8	
58013200	Velvets and plush fabrics obtained by weaving, cut, ribbed, of synthetic or artificial fibres	26	26	18	18	8	
58013300	Other velvets and plush fabrics obtained by weaving, cut, ribbed, of synthetic or artificial fibres	26	26	18	18	8	
58013600	Chenille fabric of synthetic/artificial fibres	26	26	18	18	8	
58013700	Velvets and plush fabrics obtained by warping, from synthetic or artificial fibres	26	26	18	18	8	
58019000	Velvets and plush fabrics, of textile materials	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58021100	Towelling fabric, of cotton, raw	26	26	18	18	8	
58021900	Other towelling fabrics, of cotton	26	26	18	18	8	
58022000	Towelling fabric, of other textile materials	26	26	18	18	8	
58023000	Tufted fabric	26	26	18	18	8	
58030010	Fabric, in point of gauze, of cotton	26	26	18	18	8	
58030090	Fabric, in point of gauze, of other textile materials	26	26	18	18	8	
58041010	Cotton tulle, net and knotted knit fabrics	26	26	18	18	8	
58041090	Other cotton tulle, net and knotted knit fabrics	26	26	18	18	8	
58042100	Machine-made lace made of synthetic or artificial fibres	26	26	18	18	8	
58042910	Machine-made cotton lace	26	26	18	18	8	
58042990	Machine-made other textile materials lace	26	26	18	18	8	
58043010	Handmade cotton lace	26	26	18	18	8	
58043090	Handmade other laces	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58050010	Cotton tapestries, hand-woven or needle-knotted	26	26	18	18	8	
58050020	Tapestries made of synthetic or artificial fibres, hand-woven, etc.	26	26	18	18	8	
58050090	Tapestries made of other textile materials, hand-woven, etc.	26	26	18	18	8	
58061000	Velvet, plush, chenille or toweling ribbons	26	26	18	18	8	
58062000	Other ribbons containing $\geq 5$ % of elastomeric/rubber yarn	26	26	18	18	8	
58063100	Cotton ribbons	26	26	18	18	8	
58063200	Synthetic or artificial fibres ribbons	2	26	18	18	8	
58063900	Other textile materials ribbons	26	26	18	18	8	
58064000	Weftless tapes of parallel and glued yarns or fibres (bolducs)	26	26	18	18	8	
58071000	Labels, badges, etc. of textile materials, woven	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
58079000	Other labels, badges, etc. of textile materials	26	26	18	18	8	
58081000	Braids, in the piece	26	26	18	18	8	
58089000	Lacework articles, ornamental similar, tassels, etc.	26	26	18	18	8	
58090000	Fabrics of metal thread of textile metallic yarn, etc	26	26	18	18	8	
58101000	Chemical or aerial embroidery and embroidery with a cut-out background, etc.	26	26	18	18	8	
58109100	Cotton embroidery, in pieces, in strips etc.	26	26	18	18	8	
58109200	Synthetic/artificial fibre embroidery, in pieces, in strips, etc.	26	26	18	18	8	
58109900	Other textile materials embroidery, in pieces, in strips, etc.	26	26	18	18	8	
58110000	Quilted textile products in pieces, etc.	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59011000	Fabric coated with gum/amylaceous materials, for bookbinding, cardboard making or similar purposes	16	16	16	16	8	
59019000	Tracing canvas and transparent drawing canvas; prepared canvas for painting; etc.	16	16	16	16	8	
59021010	Tyre fabrics with high tenacity nylon or other polyamide threads, impregnated, coated or coated with rubber	16	16	16	16	4	
59021090	Other tyre fabrics with high tenacity nylon or other polyamide threads, etc.	14	14	14	0	4	
59022000	Tyre fabrics with high tenacity polyester threads, etc.	10	16	16	16	4	
59029000	Tyre fabrics with high tenacity viscose rayon threads, etc.	14	14	14	14	4	
59031000	Fabrics impregnated, coated, covered or laminated with plastics, with poly(vinyl chloride)	26	26	16	16	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59032000	Fabrics impregnated, coated, covered or laminated with plastics, with polyurethane	26	26	16	16	0	
59039000	Fabrics impregnated, coated, covered or laminated with other plastics	26	26	0	16	0	
59041000	Linoleum, even cut	16	16	16	16	0	
59049000	Floor coverings consisting of an induct or covering applied to a textile support, etc.	16	16	16	16	0	
59050000	Textile wall coverings	16	16	16	16	0	
59061000	Adhesive tape, with rubber, width $\leq$ 20 cm	16	16	16	16	8	
59069100	Knitted fabrics, with rubber	16	16	16	16	8	
59069900	Other fabrics with rubber	16	16	16	0	8	
59070000	Other fabrics impregnated/coated/covered, fabrics, painted canvas theatrical scenery, studio backdrops or similar uses, etc	16	16	16	16	8	
59080000	Textile wicks, woven, for candles, lamps, etc.	16	16	16	16	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59090000	Textile hose-piping and similar textile tubing	16	16	16	16	4	
59100000	Transmission/conveyor belts/belting, of textile materials, etc.	16	16	16	16	4	
59111000	Felt and woven, with rubber, leather, etc layer, etc.	16	16	16	16	4	
59112010	Gauzes etc. to drizzle, synthetic/artificial textile materials, etc.	16	16	16	16	4	
59112090	Gauzes etc. to drizzle, of other textile materials	16	16	16	16	4	
59113100	Fabric and felt used in machines for manufacturing paper/others, weight < 650 g/m <sup>2</sup>	26	26	16	0	10	
59113200	Fabric and felt used in machines for manufacturing paper/others, weight ≥ 650 g/m <sup>2</sup>	26	26	16	0	10	
59114000	Filter/thick fabrics, used in oil presses, etc.	26	26	16	16	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
59119000	Other textile products/articles for technical use	26	26	16	0	10	
60011010	Knitted fabrics called "long pile" or "long pile", made of cotton	26	26	18	18	8	
60011020	Knitted fabrics called "long pile" or "long pile", made of synthetic/artificial fibres	26	26	18	18	8	
60011090	Knitted fabrics called "long pile" or "long pile", made of other textile materials	26	26	18	18	8	
60012100	Towelling fabric, fabric of cotton knit	26	26	18	18	8	
60012200	Towelling fabric, of synthetic/artificial fibre mesh	26	26	18	18	8	
60012900	Towelling fabric, of other textile materials	26	26	18	18	8	
60019100	Velvet and plush, of cotton knit fabric	26	26	18	18	8	
60019200	Velvet and plush, of synthetic/artificial fibre knit	26	26	11	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60019900	Velvet and plush, of knitted of other textile materials	26	26	18	18	8	
60024010	Fabrics of cotton knit, width $\leq$ 30 cm, elastomeric $\geq$ 5 %	26	26	18	18	8	
60024020	Fabrics of synthetic/artificial fibre knitted width $\leq$ 30 cm, e $\geq$ 5 %	26	26	18	18	8	
60024090	Fabrics of other textile materials knitted, width $\leq$ 30 cm, e $\geq$ 5%	26	26	18	18	8	
60029010	Other fabrics of cotton knitted, width $\leq$ 30 cm	26	26	18	18	8	
60029020	Other fabrics of synthetic/artificial fibres knitted, width $\leq$ 30 cm	26	26	18	18	8	
60029090	Other fabrics of other textile materials knitted, width $\leq$ 30 cm	26	26	18	18	8	
60031000	Other fabrics of wool/fine animal hair knit, width $\leq$ 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60032000	Other fabrics of cotton knitted, width $\leq$ 30 cm	26	26	18	18	8	
60033000	Other fabrics of synthetic fibres knitted width $\leq$ 30 cm	26	26	18	18	8	
60034000	Other fabrics of fibres knitted artificial width $\leq$ 30 cm	26	26	18	18	8	
60039000	Other fabrics of other textile materials width $\leq$ 30 cm	26	26	18	18	8	
60041011	Raw or bleached cotton knitted fabrics width $>$ 30 cm	26	26	18	18	8	
60041012	Dyed cotton mesh fabrics width $>$ 30 cm	26	26	18	18	8	
60041013	Cotton knitted fabrics in various colours of yarns, width $>$ 30 cm	26	26	18	18	8	
60041014	Printed cotton knitted fabrics, width $>$ 30 cm	26	26	18	18	8	
60041031	Raw/bleached synthetic fibre knitted fabrics width $>$ 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60041032	Dyed synthetic fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041033	Knitted fabrics made of synthetic fibre yarns in various colours width > 30 cm	26	26	18	18	8	
60041034	Printed synthetic fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041041	Raw/bleached artificial knitted mesh fabrics width > 30 cm	26	26	18	18	8	
60041042	Dyed artificial fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041043	Knitted fabrics made of artificial fibre yarns, different colours, width > 30 cm	26	26	18	18	8	
60041044	Printed artificial fibre knitted fabrics width > 30 cm	26	26	18	18	8	
60041091	Knitted fabrics from raw or beached other textile materials width > 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60041092	Knitted fabrics of other dyed textile materials width > 30 cm	26	26	18	18	8	
60041093	Knitted fabrics from raw or beached other textile materials various colours yarns, width > 30 cm	26	26	18	18	8	
60041094	Printed knitted fabrics from other textile materials, width > 30 cm	26	26	18	18	8	
60049010	Other fabrics of knitted cotton, width > 30 cm	26	26	18	18	8	
60049030	Other synthetic fibres knitted fabrics width > 30 cm	26	26	18	18	8	
60049040	Other artificial fibres knitted fabrics width > 30 cm	26	26	18	18	8	
60049090	Other fabrics of knit of other textile materials width > 30 cm	26	26	18	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60052100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, unbleached or bleached	26	26	18	18	8	
60052200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, dyed	26	26	18	18	8	
60052300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, of yarns of different colours	26	26	18	18	8	
60052400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of cotton, printed	26	26	18	18	8	
60053100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, raw or bleached	26	26	11	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60053200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, dyed	26	26	16	18	10	
60053300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, of yarns of different colours	26	26	16	18	10	
60053400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of synthetic fibre, printed	26	26	16	18	10	
60054100	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, raw or bleached	26	26	11	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60054200	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, dyed	26	26	11	18	8	
60054300	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, of yarns of different colours	26	26	11	18	8	
60054400	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of artificial fibre, printed	26	26	16	18	8	
60059010	Warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04, of wool or fine animal hair	26	26	11	18	8	
60059090	Other warp-knit fabrics (including those made on galloon looms), excluding those of headings 60.01 to 60.04	26	26	11	18	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60061000	Other wool or fine animal hair knitted fabric	26	26	18	18	8	
60062100	Other knitted fabrics, of cotton, unbleached or bleached	26	26	18	18	8	
60062200	Other knitted fabrics, of cotton, dyed	26	26	18	18	8	
60062300	Other knitted fabrics, of cotton, of yarn of different colours	26	26	18	18	8	
60062400	Other knitted fabrics, of cotton, printed	26	26	18	18	8	
60063100	Other synthetic fibres knitted fabrics, raw or bleached	26	26	0	18	10	
60063200	Other synthetic fibres knitted fabrics, dyed	26	26	0	18	10	
60063300	Other synthetic fibres knitted fabrics, of yarns of different colours	26	26	16	18	10	
60063400	Other synthetic fibres knitted fabrics, printed	26	26	16	18	10	
60064100	Other artificial fibres knitted fabrics, raw or bleached	26	26	11	18	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
60064200	Other artificial fibres knitted fabrics, dyed	26	26	16	18	8	
60064300	Other artificial fibres knitted fabrics, of yarns of different colours	26	26	16	18	8	
60064400	Other artificial fibres knitted fabrics, printed	26	26	11	18	8	
60069000	Other artificial fibres knitted fabrics, of other textile materials	26	26	0	18	8	
61012000	Overcoats, etc. of cotton knit, male use	35	35	20	20	8	
61013000	Overcoats, etc. of synthetic/artificial fibres knit, male use	35	35	20	20	8	
61019010	Knitted jackets and similar articles, male uses, except 6103 (of wool or fine animal hair)	35	35	20	20	8	
61019090	Knitted jackets and similar articles, masculine uses, except 6103 (of other textile materials)	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61021000	Overcoats, etc. of wool/fine animal hair knit, female uses	35	35	20	20	8	
61022000	Overcoats, etc. of cotton knit, female use	35	35	20	20	8	
61023000	Overcoats, etc. of synthetic/artificial fibres knit, female use	35	35	20	20	8	
61029000	Overcoats, etc. of other textile material knit, female use	35	35	20	20	8	
61031010	Knitted suits of wool or fine animal hair, male use	35	35	20	20	8	
61031020	Knitted suits of synthetic fibres, male use	35	35	20	20	8	
61031090	Knitted suits of other textile materials, male use	35	35	20	20	8	
61032200	Knitted cotton sets, male use	35	35	20	20	8	
61032300	Knitted synthetic/artificial fibres sets, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61032910	Knitted wool/fine animal hair sets, male use	35	35	20	20	8	
61032990	Knitted other textile materials sets, male use	35	35	20	20	8	
61033100	Knitted jacket (coats) of wool or fine animal hair	35	35	20	20	8	
61033200	Knitted jacket (coats) of cotton	35	35	20	20	8	
61033300	Knitted jacket (coats) of synthetic fibres	35	35	20	20	8	
61033900	Knitted jacket (coats) of other textile materials	35	35	20	20	8	
61034100	Knitted trousers, etc. of wool/fine animal hair, male use	35	35	20	20	8	
61034200	Knitted trousers, etc. of cotton, male use	35	35	20	20	8	
61034300	Knitted trousers, etc. of synthetic fibres, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61034900	Knitted trousers, etc. of other textile materials, male use	35	35	20	20	8	
61041300	Knitted suits of synthetic fibres, female use	35	35	20	20	8	
61041910	Knitted suits of wool or fine animal hair, female use	35	35	20	20	8	
61041920	Knitted suits of cotton, female use	35	35	20	20	8	
61041990	Knitted suits of other textile materials, female use	35	35	20	20	8	
61042200	Knitted cotton sets, female use	35	35	20	20	8	
61042300	Knitted synthetic fibres sets, female use	35	35	20	20	8	
61042910	Knitted wool/fine animal hair sets, female use	35	35	20	20	8	
61042990	Knitted other textile materials, sets, female use	35	35	20	20	8	
61043100	Knitted blazers of wool/fine animal hair, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61043200	Knitted blazers of cotton, female use	35	35	20	20	8	
61043300	Knitted blazers of synthetic fibres, female use	35	35	20	20	8	
61043900	Knitted blazers of other textile materials, female use	35	35	20	20	8	
61044100	Knitted dresses of wool/fine animal hair, female use	35	35	20	20	8	
61044200	Knitted dresses of cotton, female use	35	35	20	20	8	
61044300	Knitted dresses of synthetic fibres, female use	35	35	20	20	8	
61044400	Knitted dresses of artificial fibres, female use	35	35	20	20	8	
61044900	Knitted dresses of other textile materials, female use	35	35	20	20	8	
61045100	Knitted skirts, etc, of wool/fine animal hair	35	35	20	20	8	
61045200	Knitted skirts, etc, of cotton	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61045300	Knitted skirts, etc, of synthetic fibres	35	35	20	20	8	
61045900	Knitted skirts, etc, of other textile materials	35	35	20	20	8	
61046100	Knitted trousers, etc. of wool/fine animal hair, female use	35	35	20	20	8	
61046200	Knitted trousers, etc. of cotton, female use	35	35	20	20	8	
61046300	Knitted trousers, etc. of synthetic fibres, female use	35	35	20	20	8	
61046900	Knitted trousers, etc. of other textile materials, female use	35	35	20	20	8	
61051000	Knitted shirts, etc. of cotton, male use	35	35	25	20	8	
61052000	Knitted shirts, etc. of synthetic/artificial fibres, male use	35	35	25	20	8	
61059000	Knitted shirts, etc. of other textile materials, male use	35	35	25	20	8	
61061000	Knitted shirts, etc. of cotton, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61062000	Knitted shirts, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61069000	Knitted shirts, etc. of other textile materials, female use	35	35	25	20	8	
61071100	Underpants, etc of cotto	35	35	20	20	8	
61071200	Underpants, etc, of synthetic/artificial fibres	35	35	20	20	8	
61071900	Underpants, etc. of other textile materials	35	35	20	20	8	
61072100	Pyjamas, etc of cotton, male use	35	35	20	20	8	
61072200	Pyjamas, etc of synthetic/artificial fibres, male use	35	35	20	20	8	
61072900	Pyjamas, etc. of other textile materials, male use	35	35	20	20	8	
61079100	Robes, etc. of cotton, male use	35	35	20	20	8	
61079910	Dressing gowns, bathrobes, etc., male use, of synthetic or artificial fibres	35	35	20	20	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61079990	Dressing gowns, bathrobes, etc., male use, of other textile materials	35	35	20	20	8	
61081100	Women's or girls' slips and petticoats, knitted, of synthetic or artificial fibres	35	35	20	20	8	
61081900	Women's or girls' slips and petticoats, of other textile materials	35	35	20	20	8	
61082100	Women's panties of cotton	35	35	20	20	8	
61082200	Women's panties of synthetic/artificial fibres	35	35	20	20	8	
61082900	Women's panties of other textile materials	35	35	20	20	8	
61083100	Nightgowns, etc. of cotton, female use	35	35	20	20	8	
61083200	Nightgowns, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61083900	Nightgowns, etc. of other textile materials, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61089100	Robes, etc. of cotton, female use	35	35	20	20	8	
61089200	Robes, etc. of synthetic/artificial fibres, female use	35	35	20	20	8	
61089900	Robes, etc. of other textile materials, female use	35	35	20	20	8	
61091000	T-shirts, etc. of cotton	35	35	25	20	8	
61099000	T-shirts, etc. of other textile materials	35	35	25	20	8	
61101100	Sweaters, etc. of wool	35	35	20	20	8	
61101200	Sweaters, etc. of kashmir (cashmere) goats	35	35	20	20	8	
61101900	Sweaters, etc. of other textile materials	35	35	20	20	8	
61102000	Sweaters, pullovers, etc. of cotton	35	35	20	20	8	
61103000	Sweaters, pullovers, etc. of synthetic/artificial fibres	35	35	20	20	8	
61109000	Sweaters, pullovers, etc. of other textile materials	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61112000	Babies' garments/clothes/accessories of cotton	35	35	20	20	8	
61113000	Babies' garments/clothes/accessories of synthetic fibres	35	35	20	20	8	
61119010	Babies' garments/clothes/accessories of wool or fine animal hair	35	35	20	20	8	
61119090	Babies' garments/clothes/accessories of other textile materials	35	35	20	20	8	
61121100	Sportswear, of cotton	35	35	20	20	8	
61121200	Sportswear, of synthetic fibres	35	35	20	20	8	
61121900	Sportswear, of other textile materials	35	35	20	20	8	
61122000	Ski suits, of other textile materials	35	35	20	20	8	
61123100	Men's or boys' swimwear, of synthetic fibres	35	35	20	20	8	
61123900	Men's or boys' swimwear, of other textile materials	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61124100	Women's or girls' swimwear, of synthetic fibres	35	35	20	20	8	
61124900	Women's or girls' swimwear, of other textile materials	35	35	20	20	8	
61130000	Garments, of knitted fabrics with plastic/rubber	35	35	20	20	8	
61142000	Other garments of knitted cotton	35	35	20	20	8	
61143000	Other garments, of synthetic/artificial fibres	35	35	20	20	8	
61149010	Garments of wool or fine animal hair	35	35	20	20	8	
61149090	Garments of other textile materials	35	35	20	20	8	
61151011	Stockings of synthetic fibres, < 67 decitex (measuring per single yarn)	35	35	20	20	8	
61151012	Stockings of synthetic fibres, > 67 decitex (measuring per single yarn)	35	35	20	20	8	
61151013	Stockings of wool or fine animal hair	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61151014	Stockings of cotton	35	35	20	20	8	
61151019	Other stockings of other textile materials	35	35	20	20	8	
61151021	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of synthetic or artificial fibres	35	35	20	20	8	
61151022	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of cotton or similar fibres	35	35	20	20	8	
61151029	Women's full-length or knee-length stocking, < 67 decitex (measuring per single yarn), of other textile materials	35	35	20	20	8	
61151091	Other similar stockings of wool or fine animal hair	35	35	20	20	8	
61151092	Other stockings of cotton and similar	35	35	20	20	8	
61151093	Other stockings of synthetic fibres	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61151099	Other stockings of other textile materials	35	35	20	20	8	
61152100	Stockings of synthetic fibres, < 67 decitex (measuring per single yarn)	35	35	20	20	8	
61152200	Stockings of synthetic fibres, > 67 decitex (measuring per single yarn)	35	35	20	20	8	
61152910	Stockings of wool or fine animal hair	35	35	20	20	8	
61152920	Stockings of cotton	35	35	20	20	8	
61152990	Other stockings of other textile materials	35	35	20	20	8	
61153010	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of synthetic or artificial fibres	35	35	20	20	8	
61153020	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of cotton or similar fibres	35	35	20	20	8	
61153090	Women's full-length or knee-length stockings, < 67 decitex (measuring per single yarn), of other textile materials	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
61159400	Other similar stockings of wool or fine animal hair	35	35	20	20	8	
61159500	Other stockings of cotton and similar	35	35	20	20	8	
61159600	Other stockings of synthetic fibres	35	35	20	20	8	
61159900	Other stockings of other textile materials	35	35	20	20	8	
61161000	Gloves, etc. impregnated, etc. of plastics/rubber	35	35	20	20	8	
61169100	Gloves, etc. of wool or fine animal hair	35	35	20	20	8	
61169200	Gloves, etc. of cotton	35	35	20	20	8	
61169300	Gloves, etc. of synthetic fibres	35	35	20	20	8	
61169900	Gloves, etc. of other textile materials	35	35	20	20	8	
61171000	Shawls, scarves, etc.	35	35	20	20	8	
61178010	Ties, bow ties and cravats	35	35	20	20	8	
61178090	Other clothing accessories	35	35	20	20	8	
61179000	Parts of clothing or of their accessories, of mesh	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62011100	Overcoats, raincoats, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62011200	Overcoats, raincoats, etc. of cotton, male use	35	35	20	20	8	
62011300	Overcoats, raincoats, etc. of synthetic/artificial fibre, male use	35	35	20	20	8	
62011900	Overcoats, raincoats, etc. of other textile materials, male use	35	35	20	20	8	
62019100	Other overcoats, raincoats, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62019200	Other overcoats, raincoats, etc. of cotton, male use	35	35	20	20	8	
62019300	Other overcoats, etc. of synthetic fibres, male use	35	35	20	20	8	
62019900	Other overcoats, etc. of other textile materials, male use	35	35	20	20	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62021100	Women's or girls' cloaks, raincoats, capes and similar articles, of wool or fine animal hair	35	35	20	20	8	
62021200	Women's or girls' cloaks, raincoats, capes and similar articles, of cotton	35	35	20	20	8	
62021300	Women's or girls' cloaks, raincoats, capes and similar articles, of synthetic/artificial fibres	35	35	20	20	8	
62021900	Women's or girls' cloaks, raincoats, capes and similar articles, of other textile materials	35	35	20	20	8	
62029100	Other women's or girls' cloaks, raincoats, capes and similar articles of wool/fine animal hair	35	35	20	20	8	
62029200	Other women's or girls' cloaks, raincoats, capes and similar articles of cotton	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62029300	Other women's or girls' cloaks, raincoats, capes and similar articles of synthetic/artificial fibres	35	35	20	20	8	
62029900	Other women's or girls' cloaks, raincoats, capes and similar articles of other textile materials	35	35	20	20	8	
62031100	Men's or boys' suits of wool or fine animal hair	35	35	20	20	8	
62031200	Men's or boys' suits of synthetic fibres	35	35	20	20	8	
62031900	Men's or boys' suits of other textile materials	35	35	20	20	8	
62032200	Cotton sets, male use	35	35	20	20	8	
62032300	Synthetic fibres sets, male use	35	35	20	20	8	
62032910	Wool or fine animal hair sets, male use	35	35	20	20	8	
62032990	Other textile materials sets, male use	35	35	20	20	8	
62033100	Jackets (coats) of wool or fine animal hair, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62033200	Jackets (coats) of cotton, male use	35	35	20	20	8	
62033300	Jackets (coats) of synthetic fibres, male use	35	35	20	20	8	
62033900	Jackets (coats) of other textile materials, male use	35	35	20	20	8	
62034100	Trousers, shorts, etc. of wool/fine animal hair, male use	35	35	20	20	8	
62034200	Trousers, shorts, etc. of cotton, male use	35	35	25	20	8	
62034300	Trousers, shorts, etc. of synthetic fibre, male use	35	35	25	20	8	
62034900	Trousers, shorts, etc. of other textile materials, male use	35	35	20	20	8	
62041100	Suits, of wool or fine hair, female use	35	35	20	20	8	
62041200	Suits, of cotton, female use	35	35	20	20	8	
62041300	Suits, of synthetic fibres, female use	35	35	20	20	8	
62041900	Suits, of other textile materials, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62042100	Sets of wool or fine animal hair, female use	35	35	20	20	8	
62042200	Sets of cotton, female use	35	35	25	20	8	
62042300	Sets of synthetic fibres, female use	35	35	20	20	8	
62042900	Sets of other textile materials, female use	35	35	20	20	8	
62043100	Blazers of wool or fine animal hair, female use	35	35	20	20	8	
62043200	Blazers of cotton, female use	35	35	20	20	8	
62043300	Blazers of synthetic fibres, female use	35	35	20	20	8	
62043900	Blazers of other textile materials, female use	35	35	20	20	8	
62044100	Dresses of wool or fine animal hair	35	35	20	20	8	
62044200	Dresses of cotton	35	35	25	20	8	
62044300	Dresses of synthetic fibres	35	35	25	20	8	
62044400	Dresses of artificial fibres	35	35	25	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62044900	Dresses of other textile materials	35	35	20	20	8	
62045100	Skirts, etc., of wool or fine animal hair	35	35	20	20	8	
62045200	Skirts, etc., of cotton	35	35	25	20	8	
62045300	Skirts, etc., of synthetic fibres	35	35	25	20	8	
62045900	Skirts, etc., of other textile materials	35	35	25	20	8	
62046100	Trousers, shorts, etc. of wool/fine animal hair, female use	35	35	20	20	8	
62046200	Trousers, shorts, etc. of cotton, female use	35	35	25	20	8	
62046300	Trousers, shorts, etc. of synthetic fibre, female use	35	35	25	20	8	
62046900	Trousers, shorts, etc. of other textile materials, female use	35	35	25	20	8	
62052000	Shirts of cotton, male use	35	35	25	20	8	
62053000	Shirts of synthetic/artificial fibres, male use	35	35	25	20	8	
62059010	Shirts of wool or fine animal hair, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62059090	Shirts of other textile materials, male use	35	35	25	20	8	
62061000	Blouses, shirts, etc. of silk or silk waste, female use	35	35	25	20	8	
62062000	Blouses, shirts, etc. of wool/fine animal hair, female use	35	35	20	20	8	
62063000	Blouses, shirts, etc. of cotton, female use	35	35	25	20	8	
62064000	Blouses, shirts, etc. of synthetic/artificial fibres, female use	35	35	25	20	8	
62069000	Blouses, shirts, etc. of other textile materials, female use	35	35	25	20	8	
62071100	Cotton underwear	35	35	20	20	8	
62071900	Other textile materials underwear	35	35	20	20	8	
62072100	Nightshirts and pyjamas, of cotton, male use	35	35	20	20	8	
62072200	Nightshirts and pyjamas, of synthetic/artificial fibre, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62072900	Nightshirts and pyjamas, of other textile materials, male use	35	35	20	20	8	
62079100	Singlets, etc. of cotton, male use	35	35	20	20	8	
62079910	Others (singlets, bathrobes, similar articles), of synthetic or artificial fibres, male use	35	35	20	20	8	
62079990	Others (singlets, bathrobes, similar articles), of other textile materials male use	35	35	20	20	8	
62081100	Slips and petticoats, of synthetic/artificial fibres, female use	35	35	20	20	8	
62081900	Slips and petticoats, of other textile materials, female use	35	35	20	20	8	
62082100	Nightdresses and pyjamas, of cotton, female use	35	35	20	20	8	
62082200	Nightdresses and pyjamas, of synthetic/artificial fibres, female use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62082900	Nightdresses and pyjamas, of other textile materials, female use	35	35	20	20	8	
62089100	Corsets, panties, dressing gowns, etc. of cotton	35	35	20	20	8	
62089200	Corsets, panties, dressing gowns, etc. of synthetic artificial fibres	35	35	20	20	8	
62089900	Corsets, panties, dressing gowns, etc. of other textile materials	35	35	20	20	8	
62092000	Babies' garments/clothing/ accessories, of cotton	35	35	25	20	8	
62093000	Babies' garments/clothing/accessories, of synthetic fibres	35	35	20	20	8	
62099010	Babies' garments/clothing/accessories of wool/fine animal hair	35	35	20	20	8	
62099090	Babies' garments/clothing/accessories, of other textile materials	35	35	20	20	8	
62101000	Garments made from felt or nonwovens	35	35	20	20	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62102000	Overcoats, raincoats, of textile materials with plastic/rubber	35	35	20	20	8	
62103000	Cloaks, raincoats, etc. of textile materials with plastic/rubber	35	35	20	20	8	
62104000	Other garment made with plastic and rubber, male use	35	35	20	20	8	
62105000	Other garment made with plastic and rubber, female use	35	35	20	20	8	
62111100	Swim shorts and swim briefs, other than knitted or crocheted	35	35	20	20	8	
62111200	Swimsuits and bikinis, other than knitted or crocheted	35	35	20	20	8	
62112000	Ski suits, other than knitted or crocheted	35	35	20	20	8	
62113200	Other garments of cotton, male use	35	35	20	20	8	
62113300	Other garments of synthetic/artificial fibres, male use	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62113910	Other garments of wool or fine animal hair, male use	35	35	20	20	8	
62113990	Other garments of other textile materials, male use	35	35	20	20	8	
62114200	Other garments of cotton, male use	35	35	20	20	8	
62114300	Other garments of synthetic/artificial fibres, female use	35	35	20	20	8	
62114900	Other garments of other textile materials, female use	35	35	20	20	8	
62121000	Bras and bustiers	35	35	20	20	8	
62122000	Girdles and panty-girdles	35	35	20	20	8	
62123000	Full torso shapers	35	35	20	20	8	
62129000	Corsets, suspenders, etc. and their parts	35	35	20	20	8	
62132000	Handkerchiefs, of cotton	35	35	20	20	8	
62139010	Handkerchiefs, silk/silk waste	35	35	20	20	8	
62139090	Handkerchiefs, other fabrics	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
62141000	Shawls, scarves, etc. of silk/silk waste	35	35	20	20	8	
62142000	Shawls, scarves, etc. wool/fine animal hair	35	35	20	20	8	
62143000	Shawls, scarves, etc. of synthetic fibres	35	35	20	20	8	
62144000	Shawls, scarves, etc. of synthetic fibres	35	35	20	20	8	
62149010	Shawls, scarves, of cotton	35	35	20	20	8	
62149090	Shawls, scarves, etc. of other textile materials	35	35	20	20	8	
62151000	Ties, cravats, etc. of silk/silk waste	35	35	20	20	8	
62152000	Ties, cravats, etc. of synthetic/artificial fibres	35	35	20	20	8	
62159000	Ties, cravats, etc. of other textile materials	35	35	20	20	8	
62160000	Gloves, mittens and mitts	35	35	20	20	8	
62171000	Other clothing accessories	35	35	20	20	8	
62179000	Other parts of clothing or its accessories	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63011000	Blankets, etc., electric	35	35	20	20	8	
63012000	Blankets, etc. of wool/fine animal hair, non-electric	35	35	20	20	8	
63013000	Blankets, etc. of cotton, non-electric	35	35	20	20	8	
63014000	Blankets, etc., of synthetic fibres, non-electric	35	35	20	20	8	
63019000	Other blankets etc.	35	35	20	20	8	
63021000	Bed linen, knitted	35	35	20	20	8	
63022100	Bed linen, of cotton, printed	35	35	20	20	8	
63022200	Bed linen, of synthetic/artificial fibres, printed	35	35	20	20	8	
63022900	Bed linen, of other textile materials, printed	35	35	20	20	8	
63023100	Other bed linen, of cotton	35	35	20	20	8	
63023200	Other bed linen, of synthetic/artificial fibres	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63023900	Other bed linen, of other textile materials	35	35	20	20	8	
63024000	Table linen, knitted	35	35	20	20	8	
63025100	Table linen, of cotton, except knitted	35	35	20	20	8	
63025300	Table linen, of synthetic/artificial fibres, except knitted	35	35	20	20	8	
63025910	Table linen, of linen, except knitted	35	35	20	20	8	
63025990	Other table linen, of other textile materials	35	35	20	20	8	
63026000	Toilet linen/kitchen linen, of cotton towelling fabrics	35	35	20	20	8	
63029100	Other toilet linen/kitchen linen, of cotton	35	35	20	20	8	
63029300	Toilet linen/kitchen linen, of synthetic/artificial	35	35	20	20	8	
63029910	Other bed linen/kitchen linen/toilet linen/table linen, of linen	35	35	20	20	8	
63029990	Other bed linen/kitchen linen/toilet linen/table linen, of other textile materials	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63031200	Curtains, etc. of synthetic fibres	35	35	20	20	8	
63031910	Curtains, etc. of cotton and similar materials	35	35	20	20	8	
63031990	Curtains, etc. of other textile materials	35	35	20	20	8	
63039100	Curtains, etc. of cotton, except knitted	35	35	20	20	8	
63039200	Curtains, etc. of synthetic fibres, except knitted	35	35	20	20	8	
63039900	Curtains, etc. of other textile materials, except knitted	35	35	20	20	8	
63041100	Knitted bed cover	35	35	20	20	8	
63041910	Cotton bed cover, except knitted	35	35	20	20	8	
63041990	Bed cover of other textile materials	35	35	20	20	8	
63049100	Other knitted articles for interior decoration	35	35	20	20	8	
63049200	Other cotton articles for interior decoration, except knitted	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63049300	Other synthetic fibres articles for interior decoration, except knitted	35	35	20	20	8	
63049900	Other textile materials articles for interior decoration, except knitted	35	35	20	20	8	
63051000	Sacks for packing, of jute/other textile bast fibres	35	35	16	16	4	
63052000	Sacks for packing, of cotton	35	35	16	16	4	
63053200	Flexible containers for bulk products, made of synthetic or artificial textile materials	35	35	16	16	4	
63053310	Sacks for packing, of polyethylene/polypropylene	35	35	16	16	4	
63053390	Other sacks for packing, of polyethylene strip	35	35	16	16	4	
63053900	Sacks for packing, of other textile synthetic/artificial materials	35	35	16	16	4	
63059000	Other sacks for packing	35	35	16	16	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63061200	Tarpaulins and awnings, of synthetic fibres	35	35	20	20	4	
63061910	Tarpaulins and awnings, of cotton	35	35	20	20	4	
63061990	Tarpaulins and awnings, of other textile materials	35	35	20	20	4	
63062200	Tents of synthetic fibres	35	35	20	20	4	
63062910	Cotton tents	35	35	20	20	4	
63062990	Tents of other textile materials	35	35	20	20	4	
63063010	Sails for boats, etc, of synthetic fibres	35	35	20	20	4	
63063090	Sails for boats, etc, of other textile materials	35	35	20	20	4	
63064010	Pneumatic mattresses of cotton	35	35	20	20	4	
63064090	Pneumatic mattresses, of other textile materials	35	35	20	20	4	
63069000	Other items for camping; other tarpaulins and awnings	35	35	20	20	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
63071000	Dish-cloths, dusters and similar cleaning cloths	35	35	20	20	4	
63072000	Lifejackets and life-belts	35	35	20	20	4	
63079010	Other articles, of nonwovens	35	35	20	20	4	
63079020	Fire-proofed sleeves for emergency evacuation of persons	2	2	2	2	4	
63079090	Other textile articles	35	35	20	20	4	
63080000	Others consisted of fabric/yarn, for manufacturing rugs, carpets etc.	35	35	20	20	4	
63090010	Used clothing, accessories and parts	35	35	20	20	8	
63090090	Other used articles of textile materials	35	35	20	20	8	
63101000	Rags, cordage, etc. of textile materials, sorted	35	35	20	0	8	
63109000	Other rags, cordage, etc. of textile materials, waste	35	35	20	20	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64011000	Waterproof footwear of rubber/plastic with protective metal toe cap	35	35	20	35	E	
64019200	Waterproof footwear of rubber/plastic covering the ankle	35	35	20	35	E	
64019910	Other footwear covering the knee, with outer soles of rubber or plastic	35	35	20	35	E	
64019990	Other waterproof footwear of rubber/plastic, seamless	35	35	20	35	E	
64021200	Ski-boots and snowboard boots, of rubber/plastic	20	20	20	20	10	
64021900	Footwear for other sports, of rubber or plastic	35	35	20	35	E	
64022000	Footwear with upper straps, of rubber/plastic, etc	35	35	20	35	15	
64029110	Other footwear, covering the ankle, with a protective metal toecap	35	35	20	35	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64029190	Other footwear, covering the ankle, uppers of rubber or plastic	35	35	20	35	E	
64029910	Other footwear, covering the ankle, with a protective metal toecap	35	35	20	35	15	
64029990	Other footwear, covering the ankle, uppers of rubber or plastic	35	35	20	25	E	
64031200	Ski-boots and snowboard boots, of leather	20	20	20	20	10	
64031900	Footwear for other sports, of leather	35	35	20	35	15	
64032000	Footwear of leather, with upper straps, etc	35	35	25	35	15	
64034000	Other footwear of leather, with protective metal toecap	35	35	20	35	15	
64035110	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64035190	Other footwear of leather and outer soles of leather, covering the ankle	35	35	25	25	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64035910	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64035990	Other footwear of leather and outer soles of leather, covering the ankle	35	35	25	25	15	
64039110	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64039190	Other footwear of leather and outer soles of leather, covering the ankle	35	35	20	25	15	
64039910	Footwear with outer soles of wood, no inner sole, with a protective metal toecap	35	35	20	35	15	
64039990	Other footwear of leather with outer soles of rubber or plastic	35	35	20	25	15	
64041100	Sports footwear, etc. of textile materials soles of rubber/plastic	35	35	17	35	E	
64041900	Other footwear of textile materials, soles of rubber/plastic	35	35	20	35	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
64042000	Footwear of textile materials, with outer soles of leather	35	35	20	35	E	
64051010	Footwear made of reconstituted leather, rubber/plastic outsole	35	35	25	35	E	
64051020	Footwear made of reconstituted leather, leather outsole	35	35	25	35	E	
64051090	Other footwear of leather or reconstituted leather	35	35	25	35	E	
64052000	Other footwear of textile materials	35	35	20	35	E	
64059000	Other footwear	35	35	25	35	E	
64061000	Footwear uppers and their components	28	18	18	18	15	
64062000	Outer soles and heels, of rubber or plastics	18	18	18	18	E	
64069010	Outer soles of heels, leather or reconstituted leather	18	18	18	18	15	
64069020	Insoles	18	18	18	18	E	
64069090	Other parts of footwear, etc.	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
65010000	Hat bodies, not shaped, neither blocked to form crown nor brim; hat blanks, including cones and cylinders, even if cut vertically, of felt, for making hats	18	18	18	18	E	
65020010	Hat bodies, braided or made by assembling strips of any material, without a shaped crown or brim and without trimmings, made of fine straw (manila, panama, or similar)	18	18	18	18	E	
65020090	Hat bodies, braided or made by assembling strips of any material, without a shaped crown or brim and without trimmings, made of other materials	18	18	18	18	E	
65040010	Hats and other headgear, etc., of fine straw	20	20	20	20	E	
65040090	Hats and other headgear, etc. of other materials	20	20	20	20	E	
65050011	Cotton caps	20	20	20	20	E	
65050012	Caps of synthetic or artificial fibres	20	20	20	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
65050019	Caps of other textile materials	20	20	20	20	E	
65050021	Cotton beanie	20	20	20	20	E	
65050022	Beanie of synthetic or artificial fibres	20	20	20	20	E	
65050029	Beanie of other textile materials	20	20	20	20	E	
65050031	Hats of cotton	20	20	20	20	E	
65050032	Hats of synthetic or artificial fibres	20	20	20	20	E	
65050039	Hats of other textile materials	20	20	20	20	E	
65050090	Articles for using like hats; hair nets, hoods, etc.	20	20	20	20	15	
65061000	Helmets and similar protective devices	20	20	6	0	10	
65069100	Other hats, etc. of rubber or plastic	20	20	20	20	E	
65069900	Other hats, etc. of other materials, except knitted	20	20	20	20	E	
65070000	Headgear, linings, covers, frames, visors and chinstraps for hats and similar articles	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
66011000	Garden umbrellas and similar items	20	20	20	20	15	
66019110	Umbrellas of stem/telescopic shaft with silk fabric	20	20	20	20	E	
66019190	Other umbrellas of stem/telescopic shaft	20	20	20	20	E	
66019900	Other umbrellas and sun umbrellas	20	20	18	20	E	
66020000	Walking-sticks, seat-sticks, whips and similar articles	20	20	20	20	0	
66032000	Umbrella frames	18	18	18	18	E	
66039000	Other parts, trimmings and accessories for umbrella, etc	18	18	18	18	E	
67010000	Skins/other parts of birds with their feathers, etc.	16	16	16	16	E	
67021000	Artificial flowers, foliage, fruit, etc., of plastic	16	16	16	16	E	
67029000	Artificial flowers, foliage, fruit, etc., of other materials	16	16	16	16	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
67030000	Human hair, wool and other textile materials prepared for manufacturing wigs, etc.	16	16	16	16	E	
67041100	Complete wigs, of textile synthetic materials	16	16	16	16	E	
67041900	False beards, eyebrows, etc. of textile synthetic materials	16	16	16	16	E	
67042000	Wigs, false beards, eyebrows, etc. of human hair	16	16	16	16	E	
67049000	Wigs, false beards, eyebrows, etc. of other textile materials	16	16	16	16	E	
68010000	Paving stones, curbs and slabs, of natural stone (except slate)	6	6	6	6	8	
68021000	Tiles, etc. of natural stone, side < 7 cm	8	8	8	8	8	
68022100	Marble, travertine, etc. slice/sawed planed/flat surface	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68022300	Granite slice or sawed, planed or flat of surface	6	6	6	6	8	
68022900	Other stone, cut or sawn, with a flat or smooth surface	6	6	6	6	8	
68029100	Marble, travertine and alabaster, otherwise worked, etc.	6	6	6	6	4	
68029200	Other limestones, otherwise worked	6	6	6	6	8	
68029310	Balls for mill, of granite	6	6	6	6	E	
68029390	Other granite, otherwise worked, etc.	35	6	6	6	10	
68029910	Balls for mill, made of other stone, etc.	6	6	6	6	15	
68029990	Other stones	6	6	6	6	8	
68030000	Worked slate and articles of slate/agglomerated slate	6	6	6	6	8	
68041000	Millstones for grinding or shredding	6	6	6	6	15	
68042111	Natural or synthetic diamond millstone, agglomerated, with resin, diameter < 53,34 cm	6	6	6	6	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68042119	Other millstone of agglomerated, synthetic/natural diamond, diameter < 53,34 cm	6	6	6	6	4	
68042190	Other millstone of agglomerated, synthetic/natural diamond	6	6	6	6	4	
68042211	Millstone of other agglomerated, abrasives, with resin, diameter < 53,34 cm	6	6	6	6	10	
68042219	Other millstone of agglomerated, abrasives, ceramics, diameter < 53,34 cm	6	6	6	6	10	
68042290	Other millstones of other agglomerated, abrasives, ceramic	6	6	6	6	10	
68042300	Other millstones and similar articles	6	6	6	6	8	
68043000	Hand sharpening/polishing stones, of natural stones, etc.	6	6	6	6	15	
68051000	Natural/artificial abrasive in powder/grain, base of textile materials	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68052000	Natural/artificial abrasive in powder/grain, base of paperboard, etc.	10	10	10	10	8	
68053010	Natural/artificial abrasive, base paper/paperboard, containing textile materials	10	10	10	10	8	
68053020	Abrasive discs of vulcanized fibre covered with aluminium oxide etc.	10	10	10	10	10	
68053090	Other natural/artificial abrasive in powder/grain, base of other materials	10	10	10	0	8	
68061000	Blast furnace slag wool, other slag wool, rock wool and similar mineral wools, etc. in bulk, etc. sheets/rolls	8	8	8	8	8	
68062000	Expanded vermiculite and expanded clays, foamed slag, etc.	8	8	8	8	8	
68069010	Aluminous or silico-aluminous mineral products	8	8	8	8	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68069090	Other articles of mineral materials for heat/sound isolation, etc.	8	8	8	8	8	
68071000	Articles of asphalt or of similar material, in rolls	8	8	8	8	8	
68079000	Other articles of asphalt or of similar material	8	8	8	8	10	
68080000	Panels etc. of vegetable fibre/straw, agglomerated with cement, etc	8	8	8	8	E	
68091100	Panels, etc. non-ornamented, coated or reinforced exclusively with paper or paperboard, of plaster or plaster-based compositions	10	25	10	10	10	
68091900	Other boards, sheets, panels, etc. non-ornamented, of plaster	8	8	8	8	8	
68099000	Articles of plaster or of compositions based on plaster	8	8	8	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68101100	Building blocks and bricks, of cement, concrete, etc.	8	8	8	8	E	
68101900	Other roofs, tiles, similar of cement, concrete, etc.	8	8	8	8	E	
68109100	Prefabricated components for building, etc. of cement, concrete, etc.	8	8	8	8	8	
68109900	Other articles of cement, concrete, artificial stone, etc.	8	8	8	8	10	
68114000	Articles of cellulose fibre-cement or similar containing asbestos	8	8	8	8	E	
68118100	Corrugated sheets, of cellulose fibre-cement, and similar	8	8	8	8	E	
68118200	Other sheets and similar, of cellulose fibre-cement	8	8	8	8	E	
68118900	Other articles of cellulose fibre-cement and similar	8	8	8	8	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68128000	Articles of crocidolite (asbestos) or in fibres	14	14	14	14	E	
68129100	Clothing and accessories, footwear, etc. of asbestos/mixtures	14	14	14	14	E	
68129200	Paper, millboard and felt, of asbestos or mixtures	14	14	14	14	E	
68129300	Compressed asbestos sheets and elastomers, etc., in rolls included	14	14	14	14	E	
68129910	Other gaskets and elements of asbestos and similar, etc.	14	14	10	14	10	
68129920	Fabricated asbestos fibres	12	12	12	12	E	
68129930	Mixtures based on asbestos/asbestos and magnesium carbonate	12	12	12	12	E	
68129990	Other articles of fabricated asbestos fibres or mixtures based on asbestos and magnesium carbonate	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68132000	Friction lining, with asbestos	14	14	10	14	15	
68138110	Brake pads, with asbestos	14	14	10	14	10	
68138190	Other friction linings with asbestos	14	14	7	14	10	
68138910	Friction discs, for clutches, without asbestos	14	14	10	14	10	
68138990	Other unassembled asbestos gaskets for clutches, etc.	14	14	7	14	10	
68141000	Plates/sheets/strips of agglomerated/reconstituted mica	14	14	14	14	10	
68149000	Other articles of mica	14	14	14	14	10	
68151010	Carbon fibres, for non-electrical uses	2	2	0	2	4	
68151020	Fabric of carbon fibres, for non-electrical uses	2	2	2	2	10	
68151090	Other articles of graphite/other carbon, for non-electrical uses	14	14	14	14	10	
68152000	Articles of peat	14	14	14	14	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
68159110	Articles containing magnesite, etc. raw, agglomerated, with chemical binder	14	14	14	14	E	
68159190	Other articles containing magnesite, dolomite or chromite	14	14	14	14	E	
68159911	Electrocast stone articles, with alumina $\geq$ 90 %	2	2	2	2	10	
68159912	Electrocast stone articles, with silica $\geq$ 90 %	2	2	2	2	10	
68159913	Electrocast stone articles, with zirconium oxide $\geq$ 50 %, etc	2	2	2	2	10	
68159914	Electrocast stone articles, with alumina+silica+zirconium oxide	2	2	2	2	4	
68159919	Other articles of stone/mineral substances, electro-melted	14	14	14	14	10	
68159990	Other articles of stone or of other mineral substances	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69010000	Bricks, slabs, tiles and other ceramic pieces made from fossil silica flours	10	10	10	10	8	
69021011	Refractory bricks, weight > 90 % dichrome trioxide	2	2	2	2	4	
69021018	Other refractory bricks of magnesite or chrome oxide	10	35	10	10	10	
69021019	Other pieces of refractory ceramic of magnesite/chrome oxide	10	10	10	10	8	
69021090	Other pieces of ceramic with magnesium/calcium/chrome > 50 %	10	10	10	10	E	
69022010	Refractory bricks, silico-aluminous	35	10	10	10	E	
69022091	Other pieces of refractory ceramic, silico-aluminous	10	10	10	10	8	
69022092	Other pieces of refractory ceramic, siliceous, semi-siliceous or silica	10	10	10	10	15	
69022093	Other pieces of refractory ceramic sillimanite/silicon carbide	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69022099	Other pieces of refractory ceramic with alumina/silica > 50 %	10	10	10	10	8	
69029010	Refractory bricks and similar refractory ceramic of graphite	10	10	10	10	E	
69029020	Refractory bricks and ceramic, non-fused, zirconium oxide > 25 %	10	10	10	10	8	
69029030	Refractory ceramic pieces carbon > 85 % weight and diameter ≤ 5 microns, etc.	2	2	2	2	4	
69029040	Other refractory bricks, blocks and similar, of silicon carbide	10	10	10	10	E	
69029090	Other refractory bricks and ceramic for construction	10	10	10	10	8	
69031011	Refractory crucibles, of graphite	10	10	10	10	10	
69031012	Refractory crucibles, of graphite containing silicon carbide	10	10	10	10	E	
69031019	Other refractory crucibles, of graphite/other carbon > 50 %	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69031020	Refractory retorts, of graphite containing silicon carbide	10	10	10	10	E	
69031030	Refractory lids, of graphite or other carbon > 50 %	10	10	10	10	10	
69031040	Refractory tube, of graphite/other carbon or mixtures > 50 %	10	10	10	10	E	
69031090	Other refractory ceramic goods, of graphite/other carbon > 50 %	10	10	10	10	10	
69032010	Refractory crucibles, of alumina or alumina containing silica > 50 %	10	10	10	10	10	
69032020	Refractory lids, of alumina or alumina containing silica > 50 %	10	10	10	10	E	
69032030	Refractory tube, of alumina or alumina containing silica > 50 %	10	10	10	10	10	
69032090	Other refractory ceramic goods, of alumina/alumina containing silica > 50 %	10	10	10	10	8	
69039011	Refractory tube, silicon carbide	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69039012	Refractory tube, zirconium compounds	10	10	10	10	10	
69039019	Other refractory ceramic tube	10	10	10	10	10	
69039091	Other refractory ceramic goods of silicon carbide	10	10	10	10	8	
69039092	Other refractory ceramic goods, zirconium compounds	10	10	10	10	8	
69039099	Other refractory ceramic goods	10	10	10	10	8	
69041000	Ceramic bricks	12	12	12	12	E	
69049000	Ceramic bricks and similar, for construction	12	12	12	12	10	
69051000	Ceramic tiles	12	12	12	12	E	
69059000	Other ceramic goods for construction	12	12	12	12	E	
69060000	Ceramic pipes, gutters and plumbing accessories	12	12	12	12	10	
69071000	Ceramic tiles, etc, unglazed, non-enamelled, side < 7 cm	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69079000	Other ceramic tiles, etc., unglazed, non-enamelled	12	12	12	12	10	
69081000	Ceramic tiles, etc., glazed, enamelled, side < 7 cm	14	14	14	14	10	
69089000	Other ceramic tiles, etc., glazed, enamelled	14	14	14	14	10	
69091100	Porcelain wares and articles, for chemical/technical uses	12	12	12	12	10	
69091210	Yarn guides for textile machines hardness $\geq$ 9 Mohs	12	12	12	12	E	
69091220	Pin guides, for printing heads of Yarn guides for textile machines, hardness $\geq$ 9 Mohs	0	0	0	0	0	
69091230	Rings of silicon carbide for mechanical seals, hardness $\geq$ 9 Mohs	2	2	2	2	10	
69091290	Other ceramic articles, except porcelain, hardness $\geq$ 9 Mohs	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69091910	Other yarn guides for textile machine of ceramic, except porcelain	12	12	12	12	10	
69091920	Other pin guides, for printing heads, of other ceramics	0	0	0	0	0	
69091930	Ceramic honeycomb, of alumina, silica and magnesium oxide, etc.	2	2	2	2	10	
69091990	Other ceramic wares and articles, for chemical/technical uses	12	12	12	12	10	
69099000	Basins and other ceramic containers for rural use	12	12	12	12	10	
69101000	Sinks, wash basins, etc. for toilets, of porcelain	18	18	18	18	15	
69109000	Ceramic sinks, wash basins, etc. for toilets, except porcelain	18	18	18	18	15	
69111010	Dinner, coffee or tea set (set or appliance) of porcelain, etc.	20	20	17	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
69111090	Other articles for tableware/kitchenware, of porcelain	20	20	2	20	15	
69119000	Other household articles, toilet, etc. of porcelain	20	20	20	20	E	
69120000	Ceramic tableware/other household articles, etc.	20	20	20	20	10	
69131000	Statues and other ornamental porcelain article	20	20	8	20	15	
69139000	Statues/other ornamental ceramic article, except porcelain	20	20	20	20	15	
69141000	Other porcelain articles	20	20	20	20	E	
69149000	Other ceramic articles, except porcelain	20	20	20	20	15	
70010000	Glass shards, fragments and other waste and residues; glass in blocks or masses	2	2	2	2	4	
70021000	Glass spheres, unworked	4	4	4	4	8	
70022000	Glass rods or bars, unworked	4	4	4	4	8	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70023100	Glass tubes, of fused quartz/other fused silica, unworked	4	4	4	4	4	
70023200	Glass tubes, linear expansion $\leq 0,000005/\text{kelvin}$ , unworked	4	4	4	4	8	
70023900	Tubes of other glass, unworked	4	4	4	4	8	
70031200	Unreinforced sheets/plates of hollow/laminated glass, coloured, etc.	10	10	10	10	8	
70031900	Other sheets and plates, not reinforced, of pierced/laminated glass	10	10	10	10	8	
70032000	Reinforced sheets/foils of hollow/laminated glass	10	10	10	10	15	
70033000	Hollow or laminated glass profiles	10	10	10	10	15	
70042000	Sheets of drawn/blown glass, coloured, etc.	10	10	10	10	8	
70049000	Other drawn glass sheets or blown glass	10	10	10	10	15	
70051000	Unreinforced glass, with an absorbent, reflective or non-reflective layer, in sheets or sheets	10	10	10	10	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70052100	Other unreinforced glass, opacified, plated, etc. in sheets or sheets	10	10	10	10	8	
70052900	Other sheets/plates of float glass, ground glass, etc., unreinforced	10	10	8	0	8	
70053000	Sheets/sheets of float and ground/polished glass, reinforced	10	10	10	10	8	
70060000	Cast glass/drawn, float or surface ground, etc.	12	12	12	12	15	
70071100	Safety glass, tempered, for automobiles/other vehicles	12	12	10	12	10	
70071900	Other safety glass, tempered	12	12	12	12	10	
70072100	Laminated safety glass, for automobiles, etc.	12	12	10	12	10	
70072900	Other laminated safety glass	12	12	12	12	10	
70080000	Multiple-walled insulating units of glass	12	12	12	12	E	
70091000	Rear-view mirrors for vehicles	14	14	10	14	10	
70099100	Glass mirrors, unframed	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70099200	Glass mirrors, framed	14	14	14	14	10	
70101000	Glass ampoules suitable for transport or packaging	10	10	10	10	10	
70102000	Stoppers, lids and similar devices, of glass	10	10	10	10	8	
70109011	Glass bottles, etc., capacity > 1 litre	10	10	10	10	E	
70109012	Glass jars, pots, etc., capacity > 1 litre	10	10	10	10	8	
70109021	Glass bottles, etc., 0,33 l < capacity ≤ 1 l	10	10	10	10	E	
70109022	Glass jars, pots, etc., 0,33 l < capacity < 1 l	10	10	10	10	8	
70109090	Other glass bottles, flasks, etc.	10	10	10	10	8	
70111010	Glass bulbs, etc., for discharge lamps or tubes, including flash lamps	10	10	10	10	8	
70111021	Glass bulbs, diameter ≤ 90 mm, for incandescent lamps	10	10	10	10	8	
70111029	Glass bulbs, etc. for incandescent lamps	10	10	10	10	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70111090	Other glass bulbs, etc. for electric lighting	10	10	10	10	8	
70112000	Glass bulbs, etc. for cathode-ray tubes	10	10	10	10	8	
70119000	Other glass bulbs/tubes, open, including glass parts	10	10	10	10	10	
70131000	Glassware of glass-ceramics, for table, kitchen, etc.	18	18	18	18	E	
70132200	Drinking crystal glasses, stemware, excluding ceramic glass	18	18	18	18	E	
70132800	Other drinking glasses, stemware, of lead crystal, excluding ceramics glass	18	18	18	18	E	
70133300	Other drinking glasses of lead crystal, excluding ceramics glass	18	18	18	18	E	
70133700	Other drinking glasses, excluding ceramics glass	18	18	18	18	15	
70134100	Glassware of lead crystal, of a kind used for table or kitchen purposes, excluding drinking glasses and glass ceramics	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70134210	Coffee-pots/teapots, of glass, coefficient of expansion $\leq 5 \times 10^{-6}k$	18	18	8	18	E	
70134290	Other glassware for table or kitchen purposes, coefficient of expansion $\leq 5 \times 10^{-6}k$	18	18	8	18	E	
70134900	Other glassware for table or kitchen purposes, etc.	18	18	15	18	15	
70139110	Lead crystal articles, for interior decoration	18	18	18	18	E	
70139190	Other lead crystal articles, for toilet/office	18	18	18	18	E	
70139900	Other glassware, for toilet/office, etc.	18	18	18	18	E	
70140000	Signalling glassware, etc.	14	14	14	14	10	
70151010	Glasses for corrective lenses, photochromic, etc.	2	2	2	2	4	
70151091	Glasses for corrective lenses, white, etc.	2	2	2	2	4	
70151092	Glasses for corrective lenses, coloured, etc.	14	14	14	14	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70159010	Glasses for watches	14	14	14	14	15	
70159020	Glasses for safety masks or goggles	14	14	14	14	15	
70159030	Glass for other glasses	14	14	14	14	15	
70159090	Other glasses for watch-like devices, glass spheres, etc.	14	14	14	14	10	
70161000	Glass cubes, etc., for mosaics and decorative purposes	14	14	14	14	10	
70169000	Paving blocks, etc. of pressed/moulded glass, for construction, etc.	14	14	14	14	E	
70171000	Articles of fused quartz/other fused silica, for laboratory, etc.	14	14	14	14	E	
70172000	Articles of other glass, expansion $\leq 0,000005$ k, for laboratory, etc.	14	14	14	14	E	
70179000	Other laboratory, hygienic, pharmaceutical glassware	14	14	14	14	E	
70181010	Glass beads	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70181020	Imitation of natural or cultured pearls, semi/precious stone, of glass	18	18	18	18	15	
70181090	Other glass artifacts similar to imitation gemstones	18	18	18	18	15	
70182000	Glass microspheres, in diameter $\leq$ 1 mm	18	18	18	18	E	
70189000	Other articles for ornamentation, of glass	18	18	18	18	E	
70191100	Glass fibres yarns, cut, lengths $\leq$ 50 mm	12	12	12	12	10	
70191210	Glass wicks, impregnated/coated with polyurethane resin or styrene-butadiene rubber	2	2	2	2	4	
70191290	Other glass strands, slightly twisted	12	12	12	12	10	
70191900	Other glass strands, of glass fibres	12	12	12	12	10	
70193100	Mats of glass fibres, non-wovens	12	12	12	12	10	
70193200	Fibreglass veils, non-woven	12	12	12	12	10	
70193900	Blankets, mattresses, etc. of glass fibres, non-wovens	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
70194000	Woven fabrics of rovings, of glass fibres	12	12	12	12	10	
70195100	Woven fabrics of glass fibres, of width $\leq 30$ cm	12	12	12	12	10	
70195210	Fabric of glass fibres, for manufacturing plates of electric circuit	2	2	2	2	8	
70195290	Other fabric of glass fibres, width $> 30$ cm, plain weave, weight $< 250$ g/m <sup>2</sup> , etc.	12	12	12	12	10	
70195900	Other woven fabric of glass fibres	2	12	12	12	10	
70199010	Other fibres with parallel and overlapping threads at 90° angle $3 \geq$ density $\leq 7$ threads per cm <sup>2</sup>	2	2	2	2	10	
70199090	Other glass fibres, etc.	12	12	12	12	10	
70200010	Glass ampoules for thermos flasks, other isothermal containers	10	10	10	10	E	
70200090	Other articles of glass not specified	18	18	18	18	E	
71011000	Natural pearls, not mounted, etc.	10	10	10	10	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71012100	Pearls, cultured, raw, not mounted, etc.	10	10	10	10	E	
71012200	Pearls, cultured, worked, not mounted, etc.	10	10	10	10	E	
71021000	Diamonds, unsorted, unworked, not mounted, etc.	10	10	10	10	E	
71022100	Industrial diamonds, raw, cleaved, etc.	2	2	2	2	10	
71022900	Industrial diamonds, not mounted, etc.	2	2	2	2	10	
71023100	Diamonds, non-industrial, raw, cleaved, etc.	8	8	8	8	E	
71023900	Other diamonds, non-industrial, not mounted, etc.	10	10	10	10	8	
71031000	Precious stones/semi, unworked, simply sawn/roughly shaped	8	8	8	8	8	
71039100	Rubies, sapphires and emeralds, otherwise worked	10	10	10	10	8	
71039900	Other precious stones/semi, otherwise worked	10	10	10	10	8	
71041000	Piezo-electric quartz	10	10	10	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71042010	Synthetic/reconstructed diamonds, unworked/simplely sawn/etc.	2	2	2	2	4	
71042090	Other synthetic/reconstructed stones, unworked/simplely sawn/etc.	10	10	10	10	E	
71049000	Other synthetic/reconstructed stones whether or not worked/graded	10	10	10	10	8	
71051000	Diamonds powder	6	6	6	6	4	
71059000	Precious stone, semi-precious/synthetic stones, in powder	6	6	6	6	E	
71061000	Silver powder	6	6	6	6	8	
71069100	Silver, in raw forms	6	6	6	6	8	
71069210	Silver in bars, wire and profiles of solid cross-section	12	12	12	12	10	
71069220	Silver in plates, sheets and strip	12	12	12	12	10	
71069290	Silver of otherwise forms semi-manufactured	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71070000	Common metals clad, etc. of silver, unwrought, semi-manufactured form	12	12	12	12	10	
71081100	Gold powder	0	0	0	0	0	
71081210	Gold bullion, for non-monetary uses	0	0	0	0	0	
71081290	Gold other unwrought forms, for non-monetary uses	0	0	0	0	0	
71081310	Gold, bars, yarn, profiles of solid cross-section gold bullion	12	12	9	12	10	
71081390	Gold, other semi-manufactured forms of gold bullion, for non-monetary uses	12	12	12	12	E	
71082000	Gold, unwrought/semi-manufactured forms, for non-monetary uses	0	0	0	0	0	
71090000	Common metals/silver, clad with gold, raw forms, etc.	12	12	12	12	E	
71101100	Platinum, unwrought or in powder form	2	2	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71101910	Platinum, bars, yarns and profiles of solid cross-section	12	12	12	12	10	
71101990	Platinum, other semi-manufactured forms	12	12	12	12	E	
71102100	Palladium, unwrought or in powder form	2	2	2	2	4	
71102900	Palladium in semi-manufactured forms	12	12	12	12	10	
71103100	Rhodium, unwrought or in powder form	2	2	2	2	4	
71103900	Rhodium in semi-manufactured forms	12	12	12	12	E	
71104100	Iridium, osmium and ruthenium unwrought or in powder form	2	2	2	2	10	
71104900	Iridium, osmium and ruthenium, in semi-manufactured form	12	12	12	12	E	
71110000	Common metals/silver/gold, clad with platinum, non-worked, etc.	12	12	12	12	E	
71123010	Ashes containing gold, but not containing other precious metals	2	2	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71123020	Ashes containing platinum, but not containing other precious metals	2	2	2	2	10	
71123090	Ashes containing other precious metal and its compounds	6	6	6	6	E	
71129100	Other waste/scrap of gold/metal clad or plated	2	2	2	2	10	
71129200	Other waste/scrap of platinum/metal clad or plated	2	2	2	2	4	
71129900	Other waste/scrap of other precious metal, etc.	6	6	6	6	E	
71131100	Articles of jewellery, silver, whether or not plated, clad of other precious metals	18	18	18	18	10	
71131900	Articles of jewellery, silver, of other precious metals, etc.	18	18	18	18	10	
71132000	Articles of jewellery, of common metal clad with precious metals	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71141100	Articles of goldsmiths', silver, whether or not clad, etc. other precious metals	18	18	18	18	15	
71141900	Articles of goldsmiths', of other precious metal, etc.	18	18	18	18	E	
71142000	Articles of goldsmiths', common metal clad of precious metal	18	18	18	18	E	
71151000	Catalysts in the form of wire cloth/grill, of platinum	18	18	18	18	E	
71159000	Other articles of precious metal/clad/plated precious metals	18	18	18	18	15	
71161000	Articles of natural or cultured pearls	18	18	18	18	E	
71162010	Articles of synthetic diamonds	18	18	18	18	E	
71162020	Ruby needle guides for print heads	0	0	0	0	0	
71162090	Other articles of precious/semi-precious stones, synthetic/reconstructed	18	18	18	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
71171100	Cufflinks and other buttons, of common metals, etc.	18	18	18	18	15	
71171900	Other imitation jewellery of common metals	18	18	18	18	15	
71179000	Other imitation jewellery	35	18	18	18	15	
71181010	Non-legal tender coins, other than gold, intended to be legal tender in the importing country	16	16	16	16	10	
71181090	Other coins (other than gold), not intended to be legal tender	0	0	0	0	0	
71189000	Other coin	18	18	18	18	E	
72011000	Unalloyed pig iron containing by weight $\leq 0,5$ % phosphorus	4	4	4	4	8	
72012000	Unalloyed pig iron containing by weight $\geq 0,5$ % phosphorus	4	4	4	4	8	
72015000	Raw cast iron alloys; Spiegel iron	4	4	4	4	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72021100	Iron-manganese containing by weight > 2 % of carbon	6	6	6	6	4	
72021900	Other Iron-manganese alloys	0	6	6	6	10	
72022100	Iron-silico containing by weight > 55 % of silicon	6	6	6	6	4	
72022900	Other iron-silico alloys	6	6	6	6	10	
72023000	Iron-silico-manganese	6	6	6	0	4	
72024100	Iron-chromium containing by weight > 4 % of carbon	0	6	6	6	4	
72024900	Other iron-chromium alloys	6	6	6	6	8	
72025000	Iron-silico-chromium	6	6	6	6	10	
72026000	Iron-nickel	6	6	6	6	10	
72027000	Iron-molybdenum	0	6	6	6	4	
72028000	Iron-tungsten and iron-silico-tungsten	6	6	6	6	E	
72029100	Iron-titanium and iron-silico-titanium	6	6	6	6	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72029200	Iron-vanadium	6	6	6	6	4	
72029300	Iron-niobium	6	6	6	6	10	
72029910	Iron-phosphorus	6	6	6	6	10	
72029990	Other iron-alloys	6	6	6	6	4	
72031000	Ferrous products obtained by direct reduction of iron ore	2	2	2	2	8	
72039000	Other spongy ferrous products, in lumps, pellets, etc	2	2	2	2	8	
72041000	Waste and scrap of cast iron	0	0	0	0	0	
72042100	Waste and scrap of stainless steel	0	0	0	0	0	
72042900	Waste and scrap of other alloy steel	0	0	0	0	0	
72043000	Waste and scrap of tinned iron or steel	0	0	0	0	0	
72044100	Turnings, shavings, chips, milling waste, and stampings or cuttings waste of iron or steel, etc.	0	0	0	0	0	
72044900	Other waste and scrap of iron or steel	0	0	0	0	0	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72045000	Remelting scrap ingots of iron or steel	0	0	0	0	0	
72051000	Granules of pig iron, spiegeleisen, iron or steel	6	6	6	6	4	
72052100	Powders of alloy steel	2	2	2	2	10	
72052910	Non-alloy iron powder containing by weight $\geq 98$ %	2	2	2	2	4	
72052920	Non-alloy steel powder	2	2	2	2	8	
72052990	Other powders of pig iron, spiegeleisen, iron or steel	0	6	6	6	8	
72061000	Iron or steel, in ingots	6	6	6	6	8	
72069000	Iron and non-alloy steel in ingots or other primary forms	6	6	6	6	8	
72071110	Semi-finished products of iron or non-alloy steel, containing by weight less than 0,25 % of carbon – ingots.	8	8	8	8	10	
72071190	Other semi-finished products of non-alloy steel, containing less than 0,25 % carbon	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72071200	Other semi-finished products of iron or non-alloy steel, containing less than 0,25 %	8	8	8	8	10	
72071900	Semi-finished products of iron or non-alloy steel, containing < 0,25 %	8	8	8	8	10	
72072000	Semi-finished products of iron or non-alloy steel, containing $\geq$ 0,25 % of carbon	8	8	8	8	10	
72081000	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, etc.	12	12	12	12	10	
72082500	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, pickled thickness $\geq$ 4,75 mm	12	12	12	12	10	
72082610	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, pickled thickness $\geq$ 3 mm, 355 MPa	10	10	8	10	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72082690	Other flat-rolled products of non-alloy iron/steel, width $\geq$ 6 dm, coils, pickled 3 mm $\leq$ thickness < 4 mm	12	12	9	12	10	
72082710	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, pickled thickness < 3 mm, 275 MPa	10	10	10	10	10	
72082790	Other flat-rolled products of non-alloy iron/steel, width $\geq$ 6 dm, coils, pickled thickness < 3 mm	12	12	12	12	10	
72083610	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils thickness > 10 mm, elasticity of 355 MPa	10	10	10	10	10	
72083690	Other flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, thickness > 10 mm	12	12	12	12	10	
72083700	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, 4,75 mm < thickness $\leq$ 10 mm	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72083810	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils 3 mm $\leq$ thickness < 4,75 mm, 355 MPa	10	10	8	10	10	
72083890	Other flat-rolled products of non-alloy iron/steel, width $\geq$ 6 dm, coils, 3 mm $\leq$ thickness $\leq$ 4,75 mm	12	12	12	12	10	
72083910	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, thickness < 3 mm, elasticity of 275 MPa	10	10	10	10	10	
72083990	Other flat-rolled products of non-alloy iron/steel, width $\geq$ 6 dm, coils, thickness < 3 mm	12	12	12	0	10	
72084000	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, coils, featuring raised patterns	12	12	12	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72085100	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, non-coils, thickness $>$ 10 mm	12	12	12	0	10	
72085200	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, non-coils, 4,75 mm $\leq$ thickness $\leq$ 10 mm	12	12	12	0	10	
72085300	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, non-coils, 3 mm $\leq$ thickness $<$ 4,75 mm	12	12	12	0	10	
72085400	Flat-rolled products of non-alloy iron/steel, width $\geq$ 60 cm, non-coils, thickness $<$ 3 mm	12	12	12	0	10	
72089000	Flat-rolled products of non-alloy iron/steel, width $\geq$ 6 dm, etc.	12	12	9	12	10	
72091500	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, coils, thickness $\geq$ 3 mm	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72091600	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, in coils, 1 mm < thickness < 3 mm	12	12	12	12	10	
72091700	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, coils, 0,5 mm $\leq$ thickness $\leq$ 1 mm	12	12	12	12	10	
72091800	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, coils, thickness < 0,5 mm	12	12	12	12	10	
72092500	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, non-coils, thickness $\geq$ 3 mm	12	12	12	12	10	
72092600	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, in coils, 1 mm < thickness < 3 mm	12	12	12	12	10	
72092700	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, non-coils, 0,5 mm $\leq$ thickness $\leq$ 1 mm	12	12	12	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72092800	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, non-coils, thickness $<$ 0,5 mm	12	12	12	12	10	
72099000	Other flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, etc.	12	12	9	12	10	
72101100	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, thickness $\geq$ 0,5 mm	12	12	12	12	10	
72101200	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, thickness $<$ 0,5 mm	12	12	0	0	10	
72102000	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, etc., including lead-tin alloy	12	12	12	12	10	
72103010	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, electrolytically galvanized thickness $<$ 4,75 mm	12	12	12	12	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72103090	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, electrolytically galvanized	12	12	12	12	10	
72104110	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, galvanized by other processes, wavy, thickness < 4,7 mm	12	12	9	12	E	
72104190	Other flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, galvanized by other processes, corrugated	12	12	12	12	10	
72104910	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, galvanized by other processes, thickness < 4,75 mm	12	12	9	12	E	
72104990	Other flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, galvanized by other processes	12	12	12	12	10	
72105000	Flat-rolled products of non-alloy iron or steel, coated with chrome oxides/chrome	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72106100	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, coated with aluminium-zinc	12	12	12	12	15	
72106911	Other flat-rolled products of non-alloy iron or steel, coated with aluminium/silicon, width $\geq$ 120 g/m <sup>2</sup>	2	2	2	2	4	
72106919	Other flat-rolled products of non-alloy iron or steel, coated with aluminium silicon	12	12	12	12	10	
72106990	Other flat-rolled products of non-alloy iron or steel	12	12	12	12	10	
72107010	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, painted or varnished	12	12	12	12	10	
72107020	Flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, coated with plastic	12	12	12	12	10	
72109000	Other flat-rolled products of non-alloy iron or steel, width $\geq$ 6 dm, clad/plated/coated	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72111300	Flat-rolled products of non-alloy iron or steel, 15 < thickness < 60 cm, thickness $\geq$ 4 mm, non-coils, etc.	12	12	12	12	10	
72111400	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, thickness $\geq$ 4,75 mm	12	12	12	12	10	
72111900	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, etc.	12	12	12	0	10	
72112300	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing < 0,25 % of carbon	12	12	12	12	10	
72112910	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing $0,25 \% \leq$ carbon < 0,6 %	12	12	12	12	10	
72112920	Flat-rolled products of non-alloy iron or steel, width < 6 dm, containing $\geq$ 0,6 % of carbon	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72119010	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, containing $\geq 0,6$ % of carbon	12	12	12	12	10	
72119090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, non-plated, etc.	12	12	9	12	10	
72121000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, tin	12	12	12	12	15	
72122010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, electrolytically galvanized thickness < 4,75 mm	12	12	12	12	10	
72122090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, electrolytically galvanized	12	12	12	12	10	
72123000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, otherwise galvanized	12	12	12	12	10	
72124010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, painted or varnished	2	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72124021	Flat-rolled products of non-alloy iron or steel, width < 6 dm, coated with plastics, copper-tin alloys	2	2	2	2	4	
72124029	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, coated with plastics	2	12	12	12	10	
72125010	Flat-rolled products of non-alloy iron or steel, width < 6 dm, bronze layer, coated with plastics	2	2	2	2	4	
72125090	Other flat-rolled products of non-alloy iron or steel, width < 6 dm, otherwise coated	12	12	12	12	E	
72126000	Flat-rolled products of non-alloy iron or steel, width < 6 dm, clad or plated	12	12	12	12	10	
72131000	Wire rod of non-alloy iron or steel, with ribs, grooves, indentations or other deformations obtained during the rolling process	12	12	12	12	10	
72132000	Wire rod of free-cutting steel	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72139110	Wire rod of non-alloy iron or steel, circular section, diameter < 14 mm, carbon $\geq$ 0,6 %	12	12	12	12	10	
72139190	Other wire rod of non-alloy iron or steel, circular section, diameter < 14 mm	12	12	12	12	10	
72139910	Other wire rod of non-alloy iron or steel, carbon $\geq$ 0,6 %	12	12	12	12	10	
72139990	Other wire rod of non-alloy iron or steel	12	12	12	12	10	
72141010	Bars of non-alloy iron/steel, hot forged, carbon $\leq$ 0,60 %	12	12	12	12	10	
72141090	Other bars of non-alloy iron/steel, hot forged	12	12	12	12	10	
72142000	Bars of non-alloy iron/steel, hot-rolled, containing indentations, etc.	12	12	12	12	10	
72143000	Steel bars for turning, hot-rolled, etc.	12	12	12	12	10	
72149100	Bars of non-alloy iron/steel, hot-rolled, etc. rectangular cross section	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72149910	Bars of non-alloy iron/steel, hot-rolled, etc. circular section	12	12	12	12	10	
72149990	Other bars of non-alloy iron/steel, hot-rolled, etc.	12	12	12	12	10	
72151000	Steel bars for turning, obtained/cold-finished	12	12	12	12	10	
72155000	Other bars of non-alloy iron/steel, obtained/cold-finished	12	12	12	12	10	
72159010	Other bars of non-alloy iron/steel, carbon $\leq 0,60$ %	12	12	12	12	10	
72159090	Other bars of non-alloy iron/steel	12	12	12	12	10	
72161000	Profiles of non-alloy iron/steel, u, i, h, hot-rolled, etc. height < 8 cm	12	12	12	12	E	
72162100	Profiles of non-alloy iron/steel, l, hot-rolled, etc. height < 8 cm	12	12	12	12	E	
72162200	Profiles of non-alloy iron/steel, t, hot-rolled, height < 8 cm	12	12	12	12	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72163100	Profiles of non-alloy iron/steel, u, hot-rolled, etc. height < 8 cm	12	12	12	0	10	
72163200	Profiles of non-alloy iron/steel, i, hot-rolled, etc. height < 8 cm	12	12	9	0	10	
72163300	Profiles of non-alloy iron/steel, h, hot-rolled, etc. height < 8 cm	6	12	9	12	10	
72164010	Profiles of non-alloy iron/steel, l, t, hot-rolled, etc. $8 \leq \text{height} \leq 20$ cm	12	12	12	12	E	
72164090	Profiles of non-alloy iron/steel, l, t, hot-rolled, etc. height $\geq 8$ cm	12	12	12	12	10	
72165000	Other profiles of non-alloy iron/steel, hot-rolled, etc.	12	12	12	12	10	
72166110	Profiles of non-alloy iron/steel, obtained/cold-finished, height < 8 cm	12	12	12	12	10	
72166190	Other profiles of non-alloy iron/steel, obtained/cold-finish, flat-rolled, height $\geq 8$ cm	12	12	12	12	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72166910	Other profiles of non-alloy iron/steel, obtained/cold-finished, height $\geq$ 8 cm	12	12	12	12	10	
72166990	Other profiles of non-alloy iron/steel, obtained/cold-finished	12	12	12	12	10	
72169100	Other profiles of non-alloy iron/steel, obtained/cold-finished, flat-rolled	12	12	12	12	10	
72169900	Other profiles of non-alloy iron/steel	12	12	12	12	10	
72171011	Wire non-alloy iron/steel, non-coated, etc. carbon $\geq$ 0,6 %, phosphorus and sulphur $<$ 0,035 %, etc	2	2	2	2	4	
72171019	Other wire non-alloy iron/steel, non-coated, carbon $\geq$ 0,6 %	12	12	12	12	10	
72171090	Other wire non-alloy iron/steel, non-coated	12	12	12	12	10	
72172010	Wire non-alloy iron/steel, galvanized, carbon $\geq$ 0,6 %	12	12	12	12	10	
72172090	Other wire non-alloy iron/steel, galvanized	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72173010	Wire non-alloy iron/steel, coated with other base metals, carbon $\geq 0,6$ %	0	12	12	12	10	
72173090	Other wire non-alloy iron/steel, coated with other base metals	12	12	12	12	10	
72179000	Other wire non-alloy iron/steel	12	12	12	12	10	
72181000	Stainless steel in ingots or other primary forms	8	8	8	8	8	
72189100	Semi-manufactured products of stainless steel, cross-section	8	8	8	8	10	
72189900	Other semi-manufactured products of stainless steel	8	8	8	8	10	
72191100	Flat-rolled stainless steel products, width $\geq 600$ mm, rolls, thickness $> 10$ mm	14	14	14	14	10	
72191200	Flat-rolled stainless steel products, width $\geq 600$ mm, rolls, $4,75$ mm $\leq$ thickness $\leq 10$ mm	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72191300	Flat-rolled stainless steel products, width $\geq$ 600 mm, rolls, 3 mm $\leq$ thickness < 4,75 mm	14	14	14	14	10	
72191400	Flat-rolled stainless steel products, width $\geq$ 600 mm, rolls, thickness < 3 mm	14	14	14	14	10	
72192100	Flat-rolled stainless steel products, width $\geq$ 600 mm, non-coils, thickness > 10 mm	8	14	14	14	10	
72192200	Flat-rolled stainless steel products, width $\geq$ 600 mm, non-coils 4,75 mm $\leq$ thickness $\leq$ 10 mm	8	14	14	0	10	
72192300	Flat-rolled stainless steel products, width $\geq$ 600 mm, non-coils 3 mm $\leq$ thickness < 4,75 mm	8	14	14	14	10	
72192400	Flat-rolled stainless steel products, width $\geq$ 600 mm, thickness < 3 mm	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72193100	Flat-rolled stainless steel products, width $\geq$ 600 mm, thickness $\geq$ 4,75 mm	8	14	14	14	10	
72193200	Flat-rolled stainless steel products, width $\geq$ 600 mm, 3 mm $\leq$ thickness $<$ 4,75 mm	4	14	14	0	10	
72193300	Flat-rolled stainless steel products, width $\geq$ 600 mm, 1 mm $<$ thickness $<$ 3 mm	0	14	14	0	E	
72193400	Flat-rolled stainless steel products, width $\geq$ 600 mm, 0,5 mm $\leq$ thickness $\leq$ 1 mm	0	14	14	0	10	
72193500	Flat-rolled stainless steel products, width $\geq$ 600 mm, thickness $<$ 0,5 mm	4	14	14	14	10	
72199010	Other flat-rolled stainless steel products, width $\geq$ 600 mm, thickness $<$ 4,75 mm, hardness $\geq$ 42 HRC	2	2	2	2	4	
72199090	Other flat-rolled stainless steel products, width $\geq$ 600 mm	14	14	11	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72201100	Flat-rolled stainless steel products, width < 600 mm, thickness $\geq$ 4,75 mm	14	14	14	14	10	
72201210	Flat-rolled stainless steel products, width < 600 mm, thickness $\leq$ 1,5 mm	14	14	14	14	10	
72201220	Flat-rolled stainless steel products, width < 600 mm, 1,5 mm < thickness $\leq$ 3 mm	14	14	11	14	10	
72201290	Other flat-rolled stainless steel products, width < 600 mm	14	14	14	14	10	
72202010	Flat-rolled stainless steel products, cold-rolled, width $\leq$ 23 mm, thickness $\leq$ 0,1 mm	2	2	2	2	4	
72202090	Other flat-rolled stainless steel products, cold-rolled, width < 600 mm	4	14	14	14	10	
72209000	Other flat-rolled stainless steel products, width < 600 mm	14	14	14	14	10	
72210000	Stainless steel wire rod	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72221100	Bars of stainless steel, hot-rolled, etc. circular section	14	14	14	14	10	
72221910	Bars of stainless steel, hot-rolled, etc. rectangular cross section	14	14	14	14	10	
72221990	Other bars of stainless steel, hot-rolled, etc.	14	14	14	14	10	
72222000	Bars of stainless steel, obtained/cold-finished	14	14	11	14	E	
72223000	Other bars of stainless steel	14	14	11	14	10	
72224010	Stainless steel profiles, height $\geq$ 80 mm	2	2	2	2	4	
72224090	Other stainless steel profiles	14	14	14	14	10	
72230000	Stainless steel wires	14	14	14	14	10	
72241000	Other steel alloys, in ingots or other primary forms	8	8	8	8	8	
72249000	Semi-manufactured products, of other steel alloy	8	8	8	8	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72251100	Flat rolled products of other steel/silicon steel alloys, width $\geq$ 600 mm, grain-oriented	4	14	14	0	10	
72251900	Other flat rolled products of other steel/silicon steel alloys, width $\geq$ 600 mm	4	14	14	14	10	
72253000	Hot-rolled of other alloy steel, width $\geq$ 600 mm, in rolls	14	14	14	14	10	
72254010	Hot-rolled of other alloy steel, width $\geq$ 600 mm, non-coils thickness $\leq$ 7 mm	2	2	2	2	4	
72254020	Flat-rolled of high-speed steel, width $\geq$ 600 mm	2	2	2	2	4	
72254090	Other hot-rolled of other alloy steel, width $\geq$ 600 mm, non-coils	14	14	14	14	10	
72255010	Other flat-rolled products, cold-rolled, of high-speed steels, width $\geq$ 600 mm	2	2	2	2	4	
72255090	Other flat-rolled alloy products, cold-rolled, width $\geq$ 600 mm	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72259100	Rolled products of other steel alloys, width $\geq$ 600 mm, electrolytically galvanized	14	14	11	14	10	
72259200	Rolled products of other steel alloys, width $\geq$ 600 mm, otherwise galvanized	14	14	11	14	10	
72259910	Other flat-rolled of high-speed steel, width $\geq$ 600 mm	2	2	2	2	4	
72259990	Other flat-rolled of steel, width $\geq$ 600 mm	14	14	11	14	10	
72261100	Flat rolled products of other steel alloys, width < 600 mm, grain-oriented	14	14	0	0	10	
72261900	Other flat rolled products of other alloy steel/silicon, width<600mm	14	14	11	14	10	
72262010	Rolled of high-speed steel alloy, width < 600 mm, 1 mm $\leq$ thickness $\leq$ 4 mm	2	2	2	2	4	
72262090	Other rolled high-speed steel alloy, width < 600 mm	14	14	14	14	10	
72269100	Hot-rolled of other steel alloy, width < 600 mm	14	14	14	14	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72269200	Cold-rolled of other steel alloy, width < 600 mm	14	14	14	14	10	
72269900	Other rolled of other steel alloy, width < 600 mm	0	14	14	14	10	
72271000	Wire rod of other steel alloys, of high-speed steels	14	14	14	14	10	
72272000	Wire rod of silico-manganese steel alloy	14	14	14	14	10	
72279000	Other wire rod of other steel alloy	14	14	14	14	10	
72281010	Bars of high-speed steel alloy, hot-rolled, etc.	14	14	14	14	10	
72281090	Other bars of high-speed steel alloy	14	14	14	14	10	
72282000	Bars of silico-manganese steel alloy	14	14	14	14	10	
72283000	Bars of other steel alloy, hot-rolled, etc.	8	14	14	0	E	
72284000	Bars of other steel alloy, forged	14	14	14	14	10	
72285000	Bars of other steel alloy, obtained/cold-finished	14	14	14	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
72286000	Other bars of other steel alloy	14	14	14	14	10	
72287000	Other steel alloy profiles	14	14	14	14	10	
72288000	Hollow bars of alloy steel, for drilling	14	14	14	14	10	
72292000	Wire of silico-manganese steel alloy	14	14	14	14	10	
72299000	Wire of other steel alloy	14	14	14	14	10	
73011000	Sheet piling of iron or steel	10	10	10	10	8	
73012000	Iron or steel profiles, obtained by welding	10	10	10	10	10	
73021010	Rails of steel, weight 44,5 kg/m or more linear weight	0	0	0	0	0	
73021090	Other rails of railway, of cast iron/iron/steel	12	12	12	12	10	
73023000	Needles and other crossing pieces, cast iron, etc.	12	12	12	12	10	
73024000	Joint splints and support or settlement plates, etc. of cast iron/iron/steel	12	12	12	12	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73029000	Other railway elements, etc. of cast iron/iron/steel	12	12	12	12	15	
73030000	Tubes, pipes and hollow profiles, of cast iron	12	12	12	12	15	
73041100	Hollow pipes of stainless steel, used for oil or gas pipelines	16	16	16	16	15	
73041900	Other hollow pipes iron/steel, used for oil or gas pipelines	16	16	16	16	10	
73042200	Drill pipes of stainless steel, used for oil or gas drilling	16	16	16	16	15	
73042310	Drill pipe, seamless, of non-alloy steel	16	16	16	16	10	
73042390	Other drill pipe, seamless, of iron or steel	16	16	16	16	10	
73042400	Other pipes of stainless steel, used for oil drilling	16	16	16	16	10	
73042910	Pipes of non-alloy steel, seamless, for well casing, etc.	16	16	16	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73042931	Pipes of alloy steel, seamless, for well casing, etc., diameter $\leq$ 229 mm	16	16	16	16	15	
73042939	Other pipes of steel alloy, non-coated, seamless, for well casing, etc.	16	16	16	16	15	
73042990	Other pipes of cast iron/iron/steel, seamless, for well casing, etc.	16	16	16	16	15	
73043110	Pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, etc.	16	16	16	16	10	
73043190	Other pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, etc.	16	16	16	16	10	
73043910	Pipes of iron/steel, non-alloy, seamless, circular cross section, cold-rolled, diameter $\leq$ 229 mm	16	16	16	16	10	
73043920	Pipes of iron/steel, non-alloy, seamless, circular cross section, non-coated, diameter $\leq$ 229 mm	16	16	16	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73043990	Other pipes of iron/steel, non-alloy, seamless, circular cross section	16	16	16	16	10	
73044110	Capillary tubes outsider diameter $\leq 3$ mm inside diameter $\leq 0,2$ mm, cold drawn or rolled	2	2	2	2	10	
73044190	Capillary tubes, cold drawn or rolled	16	16	16	16	10	
73044900	Other pipes of stainless steel, seamless, circular cross section	16	16	12	16	10	
73045111	Capillary tubes, outsider diameter $\leq 3$ mm, inside diameter $\leq 0,2$ mm	2	2	2	2	10	
73045119	Other tubes, outsider diameter $\leq 229$ mm	16	16	16	16	10	
73045190	Other pipes of other steel alloy, seamless, circular cross section, cold-rolled	16	16	12	16	15	
73045911	Pipes of other steel alloy, seamless, of circular cross-section, diameter $\leq 229$ mm, carbon $\geq 0,98$ %	2	2	2	2	4	