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## PROPOSAL

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
No. Cion doc.:	COM(2025) 339 annex
Subject:	ANNEX 4 - PART 3/3 ANNEX to the Proposal for a Council Decision on the conclusion, on behalf of the European Union, of the Interim Agreement on Trade between the European Union, 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

Delegations will find attached document COM(2025) 339 annex.

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Encl.: COM(2025) 339 annex



EUROPEAN  
COMMISSION

Brussels, 3.9.2025  
COM(2025) 339 final

ANNEX 4 – PART 3/3

## **ANNEX**

*to the*

### **Proposal for a Council Decision**

**on the conclusion, on behalf of the European Union, of the Interim Agreement on Trade between the European Union, 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 2-A-2**

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73045919	Other pipes of other steel alloy, seamless, of circular cross-section, diameter $\leq 229$ mm	16	16	16	16	10	
73045990	Other pipes of other steel alloy, seamless, circular cross-section	16	16	16	16	10	
73049011	Other pipes/hollow profiles, of stainless steel, seamless, diameter $\leq 229$ mm	16	16	16	16	10	
73049019	Other pipes/hollow profiles, of iron/steel, seamless, diameter $\leq 229$ mm	16	16	16	16	10	
73049090	Other pipes/hollow profiles, of iron/steel, seamless	16	16	16	16	10	
73051100	Pipes of iron/steel, etc. circular cross-section, diameter $> 406$ mm, for oil or gas pipelines	14	14	14	14	10	
73051200	Other pipes of iron/steel, etc. circular cross-section, diameter $> 406$ mm, for oil or gas pipelines	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
73051900	Other pipes of iron/steel, welded, etc. circular cross-section, diameter > 406 mm, for oil or gas pipelines	14	14	14	14	10	
73052000	Pipes of iron/steel, welded, circular cross-section, diameter > 406 mm, for extraction of oil or gas	14	14	14	14	10	
73053100	Other pipes of iron/steel, welded, circular cross-section diameter > 406 mm	14	14	14	14	10	
73053900	Other pipes iron/steel, welded, circular cross-section, diameter > 406 mm	14	14	14	14	10	
73059000	Other pipes of iron/steel, riveted, circular cross-section, diameter > 406 mm	14	14	14	14	10	
73061100	Pipes of iron/steel, used for oil or gas pipelines	14	14	14	14	15	
73061900	Other pipes used for oil or gas pipelines	14	14	14	14	10	
73062100	Pipes of iron/steel for well casing, used for oil or gas drilling	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
73062900	Other pipes iron/steel for well, for oil or gas drilling	14	14	14	14	10	
73063000	Other pipes of iron/steel, non-alloy, welded, circular cross-section	14	14	14	14	10	
73064000	Other pipes of stainless steel, welded circular cross-section	14	14	14	14	15	
73065000	Other pipes of other steel alloy, welded, etc. circular cross-section	14	14	14	14	10	
73066100	Other welded pipes, of square or rectangular cross-section	14	14	14	14	E	
73066900	Other welded pipes, of non-circular cross-section	14	14	14	14	10	
73069010	Other pipes/hollow of iron/steel, non-alloy, welded, etc.	14	14	14	14	10	
73069020	Other pipes/hollow of stainless steel, welded/riveted, etc.	14	14	14	14	10	
73069090	Other pipes/hollow of stainless steel, welded/riveted, 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
73071100	Moulded fittings for non-malleable cast iron pipes	14	14	14	14	10	
73071910	Moulded fittings for malleable cast iron pipes, diameter > 50 mm	14	14	14	14	10	
73071920	Moulded fittings for steel pipes	14	14	14	14	10	
73071990	Other moulded fittings for malleable cast iron pipes, etc.	14	14	14	14	10	
73072100	Flanges for pipes of stainless steel	14	14	14	14	10	
73072200	Threaded elbows, bends and sleeves, for stainless steel pipes	14	14	14	14	10	
73072300	Butt welding fittings for stainless steel pipes	14	14	14	14	10	
73072900	Other tube/pipe fittings, of stainless steel	14	14	6	14	10	
73079100	Other flanges for cast iron/iron or steel pipes	14	14	14	14	10	
73079200	Other threaded elbows, bends, etc. for iron/steel pipes	14	14	6	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73079300	Other butt welding fittings, for iron/steel pipes	14	14	14	14	10	
73079900	Other fittings for cast iron, iron or steel pipes	14	14	6	14	10	
73081000	Bridges and bridge-sections, of cast iron/iron/steel	14	14	0	0	10	
73082000	Towers and gantries, of cast iron/iron/steel	14	14	0	0	10	
73083000	Doors, windows, etc. of cast iron/iron/steel	14	14	14	14	10	
73084000	Scaffolding, frames equipment, etc. of cast iron/iron/steel	14	14	14	14	10	
73089010	Foils, bars, etc., of cast iron/iron/steel, for construction	14	14	14	14	15	
73089090	Other structures and their parts, of cast iron/iron/steel	14	14	14	14	15	
73090010	Reservoirs, etc. of iron/steel, capacity > 300 l, for grains/other solid materials	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
73090020	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. capacity > 300 l	0	0	0	0	0	
73090090	Other reservoirs, etc. of iron/steel, capacity > 300 l, no thermal dispersion	14	14	0	0	10	
73101010	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. $50\text{ l} \leq \text{capacity} \leq 300\text{ l}$	2	2	2	2	4	
73101090	Other tanks of iron/steel, $50\text{ l} \leq \text{capacity} \leq 300\text{ l}$ , no thermal dispersion	14	14	14	14	10	
73102110	Cans of cast iron/iron/steel, sealed by welding/crimping, capacity < 50 l, for food storage	35	14	14	14	10	
73102190	Other cans of cast iron/iron/steel, sealed by welding/crimping, capacity < 50 l	14	14	14	14	10	
73102910	Other tanks, etc. of iron/steel, capacity < 50 l, for food storage	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
73102920	Liquid nitrogen refrigerated isothermal containers, for blood, semen, etc. capacity < 50 l	2	2	2	2	10	
73102990	Other tanks, etc. of iron/steel, capacity < 50 l	14	14	14	14	10	
73110000	Containers of iron/steel for compressed/liquified gas	35	14	14	14	10	
73121010	Ropes and cables, of steel wire, bronze/brass coated, non-insulated for electrical use	0	14	14	14	10	
73121090	Other ropes and cables, of iron/steel, insulated, for electrical use	14	14	14	14	10	
73129000	Non-insulated braids, slings and similar articles, of iron or steel, for electrical purposes	14	14	14	14	15	
73130000	Barbed wire of iron/steel, etc. used for fencing	14	14	14	14	10	
73141200	Continuous or endless woven wire mesh for machines, stainless steel	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
73141400	Other woven wire mesh, of stainless steel	14	14	14	14	10	
73141900	Other woven wire mesh, of iron or steel	14	14	14	14	10	
73142000	Grids/nets, of iron/steel wire, welded, etc. surface $\geq 100 \text{ m}^2$	14	14	14	14	10	
73143100	Grids/nets, of iron/steel wire, welded, etc., galvanized	14	14	14	14	10	
73143900	Other grids/nets, of iron/steel wire, welded, etc.	14	14	14	14	10	
73144100	Other woven wire mesh, of iron or steel wire, galvanized	14	14	14	14	10	
73144200	Other woven wire mesh, of iron or steel wire, covered with plastics	14	14	14	14	10	
73144900	Other woven wire mesh, of iron or steel wire	14	14	14	14	10	
73145000	Expanded sheets and strips of iron or steel	14	14	14	14	10	
73151100	Roller chain, of cast iron/iron/steel	0	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
73151210	Transmission chain, of cast iron, iron or steel	14	14	11	0	10	
73151290	Other articulate link chains, of iron or steel	14	14	14	14	10	
73151900	Parts of articulate link chains, of iron or steel	14	14	14	14	10	
73152000	Non-slip chains, of cast iron, iron or steel	14	14	14	14	10	
73158100	Link chains with support, of cast iron, iron or steel	14	14	14	14	10	
73158200	Other welded link chains, of cast iron, iron or steel	14	14	14	14	15	
73158900	Other chains, of cast iron, iron/steel	14	14	14	14	15	
73159000	Parts of other chains, of iron/steel	14	14	14	14	10	
73160000	Anchors, grapnels and their parts, of cast iron/iron/steel	14	14	14	14	10	
73170010	Tack nails, of cast iron/iron/steel, including heads of other materials	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
73170020	Curved wire clamps, of cast iron, iron or steel	14	14	14	14	10	
73170030	Tips or teeth for textile machines, of cast iron/iron/steel	14	14	14	14	E	
73170090	Nails, thumbtacks, similar articles, of cast iron/iron/steel	14	14	14	14	10	
73181100	Coach screws, of cast iron/iron/steel	16	16	16	16	15	
73181200	Other wood screws, of cast iron/iron/steel	16	16	16	16	15	
73181300	Hooks and rings, of cast iron/iron/steel	16	16	16	16	10	
73181400	Piercing screws, of cast iron, iron or steel	16	16	16	16	10	
73181500	Other screws/bolts/nuts, of cast iron/iron/steel	25	16	16	16	10	
73181600	Nuts, of cast iron, iron or steel	25	16	16	16	10	
73181900	Other threaded articles, of cast iron, iron or steel	16	16	16	16	10	
73182100	Pressure or safety washers, of cast iron, 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
73182200	Other iron washers, of cast iron, iron/steel	16	16	16	16	10	
73182300	Rivets of cast iron, iron or steel	16	16	16	16	10	
73182400	Cotters/cotter-pins, etc. of cast iron, iron or steel	16	16	16	16	10	
73182900	Other non-threaded articles, of cast iron/iron/steel	16	16	16	16	10	
73194000	Safety pins and other pins	16	16	16	16	10	
73199000	Other needles/similar articles, of iron/steel, for manual use	16	16	16	16	15	
73201000	Leaf-springs and their leaves, of iron or steel	16	16	10	16	10	
73202010	Cylindrical coil springs, of iron or steel	16	16	10	16	10	
73202090	Other coil springs, of iron or steel	16	16	10	16	10	
73209000	Other springs of iron or steel	16	16	15	16	10	
73211100	Cooking/warmers appliances, of iron, etc. of gaseous fuels, etc.	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
73211200	Cooking/warmers appliances, of iron, etc. of liquid fuel	20	20	20	20	10	
73211900	Other appliances for cooking and plate warmers, of solid fuels	20	20	20	20	10	
73218100	Other heaters, etc. of iron/steel, of gas/other fuels	20	20	20	20	10	
73218200	Other heaters, etc. of iron/steel, of liquid fuel	20	20	20	20	10	
73218900	Other appliances of solid fuel	20	20	20	20	15	
73219000	Parts of domestic appliances, etc. of iron/steel, non-electric	18	18	18	18	10	
73221100	Radiators for central heating, of cast iron, with non-electric parts	18	18	18	18	15	
73221900	Radiators for central heating, of iron/steel, non-electric parts	18	18	18	18	15	
73229010	Liquid fuel hot air generators used in motor vehicles	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
73229090	Other generators, etc. of cast iron, iron/steel, non-electric	18	18	18	18	E	
73231000	Wool, sponge, etc. of iron/steel, for cleaning/polishing	18	18	18	18	15	
73239100	Other household articles and parts, of cast iron, non-enamelled	18	18	18	18	10	
73239200	Other household articles and parts, of cast iron, enamelled	18	18	18	18	15	
73239300	Other household articles and parts, of stainless steel	35	18	15	18	10	
73239400	Other household articles and parts, of iron/steel, enamelled	18	18	18	18	10	
73239900	Other household articles and parts, of cast iron/iron/steel	18	18	18	18	10	
73241000	Sinks and lavatories, of stainless steel	18	18	18	18	10	
73242100	Bathtubs of cast iron, whether/not enamelled	18	18	18	18	10	
73242900	Other bathtubs of iron or steel	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
73249000	Other toilet articles and parts, of iron/steel	18	18	18	18	15	
73251000	Other moulded articles of non-malleable cast iron	18	18	18	18	10	
73259100	Balls and similar articles for mills, of cast iron/iron/steel, moulded	18	18	18	18	15	
73259910	Other moulded articles, of steel	18	18	18	18	10	
73259990	Other moulded articles, of cast iron or iron	18	18	18	18	10	
73261100	Balls and similar articles for mills, of iron/steel, forged/stamped	18	18	18	18	15	
73261900	Other forged/stamped articles, of iron or steel	18	18	18	18	10	
73262000	Articles of iron or steel wire	18	18	18	18	10	
73269010	Elliptical nickel steel caps used in the manufacture of containers	2	2	2	2	10	
73269090	Other articles of iron or steel	18	18	18	18	10	
74010000	Copper mattes; cement copper (precipitated copper)	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
74020000	Unrefined copper and copper anodes for electrical refining	6	6	6	6	8	
74031100	Refined copper cathodes/its sections, raw	6	6	6	6	4	
74031200	Wire bars made of refined copper, raw	6	6	6	6	E	
74031300	Billets of refined copper, raw	6	6	6	6	E	
74031900	Other products of refined copper, raw	6	6	6	6	8	
74032100	Copper-zinc base alloys (brass), raw	6	6	6	6	8	
74032200	Copper-tin base alloys (bronze), raw	6	6	6	6	8	
74032900	Other copper alloys, raw	6	6	6	6	8	
74040000	Copper waste and scrap	2	2	2	2	4	
74050000	Master alloys of copper	6	6	6	6	8	
74061000	Copper powders, of non-lamellar structure	6	6	6	6	8	
74062000	Copper powders and flakes, of non-lamellar structure	6	6	6	6	4	
74071010	Bars of refined copper	12	12	12	0	15	
74071021	Hollow profiles of refined copper	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
74071029	Other profiles of refined copper	12	12	12	12	10	
74072110	Bars of copper-zinc base alloys (brass)	12	12	12	12	10	
74072120	Profiles of copper-zinc base alloys (brass)	12	12	12	12	10	
74072910	Other copper bars	12	12	9	12	10	
74072921	Other hollow profiles of refined copper	12	12	9	12	15	
74072929	Other profiles of copper	12	12	9	12	10	
74081100	Refined copper wire, largest cross-sectional dimension > 6 mm	10	10	8	0	8	
74081900	Other refined copper wire	12	12	12	12	10	
74082100	Wire of copper-zinc base alloys (brass)	12	12	12	12	10	
74082200	Wire of copper-nickel base alloys or copper-nickel-zinc	12	12	12	12	10	
74082911	Wire of copper-tin base alloys (bronze) phosphorus	12	12	12	12	10	
74082919	Other wires of copper-tin base alloys (bronze)	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
74082990	Other wires of copper alloys	12	12	12	12	10	
74091100	Plates, strips, of refined copper thickness > 0,15 mm, in coils	12	12	12	0	10	
74091900	Other plates, strips, of refined copper thickness > 0,15 mm	12	12	12	0	10	
74092100	Plates, strips, of copper-zinc alloys thickness > 0,15 mm, in coils	12	12	12	0	15	
74092900	Other plates and strips, of copper-zinc alloys, thickness > 0,15 mm	12	12	12	12	10	
74093111	Plates of bronze alloys, thickness > 0,15 mm, in coils, coated with plastic	2	2	2	2	10	
74093119	Other plates of bronze alloys, thickness > 0,15 mm, in coils, coated with plastic	12	12	12	12	15	
74093190	Other plates of bronze alloys, thickness > 0,15 mm, in coils	12	12	12	12	10	
74093900	Other plates and strips, of copper-tin alloys, thickness > 0,15 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
74094010	Plates, strips, copper-nickel alloys, etc. thickness > 0,15 mm, coils	12	12	12	12	10	
74094090	Other plates, strips, of copper-nickel alloys, etc. thickness > 0,15 mm	12	12	12	12	10	
74099000	Plates and strips, of other copper alloys, thickness > 0,15 mm	12	12	12	12	10	
74101112	Sheet of copper, thickness $\leq 0,04$ mm, electrical resistance $\leq 0,017241$ Ohm mm <sup>2</sup> /m	0	0	0	0	0	
74101113	Other sheets of copper thickness $\leq 0,04$ mm	12	12	2	0	10	
74101119	Sheet of refined copper, non-supported, thickness $\leq 0,04$ mm, purity $\geq 99,85$ %	12	12	2	0	15	
74101190	Other sheets/strips, of refined copper, non-supported, thickness $\leq 0,15$ mm	12	12	12	12	10	
74101200	Sheets/strips, of copper alloy, non-supported, thickness $\leq 0,15$ 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
74102110	Sheet of refined copper, with insulating support of epoxy resin and fibreglass, for printed circuits, thickness $\leq 0,15$ mm	4	4	2	0	10	
74102120	Sheet of refined copper, polyester/polyamide support, $0,012 < \text{thickness} \leq 0,15$ mm	0	0	0	0	0	
74102130	Sheets of copper, supported, for printed circuits	4	4	2	0	10	
74102190	Other sheets/strip, of refined copper, supported, thickness $\leq 0,15$ mm	12	12	12	12	10	
74102200	Sheets/strip, of copper alloy, supported, thickness $\leq 0,15$ mm	12	12	12	12	10	
74111010	Tubes of refined copper, not finned or grooved	14	14	14	0	10	
74111090	Other tubes of refined copper	14	14	14	14	10	
74112110	Tubes of copper-zinc alloys, not finned or grooved	14	14	14	14	10	
74112190	Other tubes of copper-zinc alloys	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
74112210	Tubes of copper-nickel alloys, etc. non-finned or grooved	14	14	14	14	10	
74112290	Other tubes of copper-nickel alloys/copper-nickel-zinc	14	14	14	14	10	
74112910	Tubes of other copper alloys, etc. non-finned or grooved	14	14	14	14	15	
74112990	Tubes of other copper alloys	14	14	14	14	10	
74121000	Accessories for tubes of refined copper	14	14	14	14	10	
74122000	Accessories for tubes of copper alloys	14	14	14	14	10	
74130000	Stranded wire, cables, plaited bands, etc. non-insulated, for electric use	14	14	14	14	15	
74151000	Nails, tacks, etc. copper/iron/steel, with heads of copper	14	14	14	14	15	
74152100	Washers of copper	14	14	14	14	10	
74152900	Other non-threaded articles, of copper	14	14	14	14	10	
74153300	Screws, bolts and nuts, of cotton	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
74153900	Other threaded articles, of cotton	14	14	14	14	10	
74181000	Household articles and their parts, of copper	16	16	16	16	10	
74182000	Articles of copper, of hygiene/toilet and its parts	16	16	16	16	15	
74191000	Chains of copper, and its parts	16	16	16	16	15	
74199100	Other articles of copper, cast, moulded, stamped or forged	16	16	16	16	10	
74199910	Copper wire mesh	14	14	14	14	10	
74199920	Grids/nets, of copper wire, plates, strips, distended	14	14	14	14	10	
74199930	Copper springs	14	14	14	14	10	
74199990	Cooking/heating appliances, of copper, non-electric use, domestic use	16	16	12	16	10	
75011000	Nickel mattes	6	6	6	6	E	
75012000	Nickel oxide sinters/intermediate products of nickel metallurgy	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
75021010	Cathodes of nickel not alloyed, raw	6	6	6	6	4	
75021090	Other not alloyed nickel, raw	6	6	6	6	4	
75022000	Nickel alloys, raw	6	6	6	6	8	
75030000	Nickel waste and scrap	2	2	2	2	8	
75040010	Powders and flakes, of nickel not alloyed	6	6	6	6	8	
75040090	Other powders and flakes, of nickel	6	6	6	6	10	
75051110	Bars of nickel not alloyed	12	12	12	12	10	
75051121	Hollow profiles of nickel not alloyed	12	12	12	12	E	
75051129	Other profiles of nickel not alloyed	12	12	12	12	E	
75051210	Bars of nickel alloys	12	12	12	12	10	
75051221	Hollow profiles of nickel alloyed	12	12	12	12	E	
75051229	Other profiles of nickel alloyed	12	12	12	12	15	
75052100	Wire of nickel not alloyed	12	12	12	12	10	
75052200	Wire of nickel alloyed	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
75061000	Plates, strip and sheets, of nickel not alloyed	12	12	12	12	10	
75062000	Plates, strip and sheets, of nickel alloyed	12	12	12	12	10	
75071100	Tubes of nickel not alloyed	14	14	14	14	E	
75071200	Tubes of nickel alloyed	14	14	14	14	10	
75072000	Accessories for tubes of nickel	14	14	14	14	10	
75081000	Cloth and grill, of nickel wire	16	16	16	16	10	
75089010	Hollow cylinder of variable cross-section for centrifugation, used in stoichiometric natural gas reformers	2	2	2	2	10	
75089090	Other articles of nickel	16	16	16	16	10	
76011000	Aluminium, not alloyed, raw	6	0	6	0	4	
76012000	Aluminium alloys, raw	6	6	6	0	4	
76020000	Aluminium waste and scrap	0	0	0	0	0	
76031000	Powders of aluminium, of non-lamellar structure	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
76032000	Powders and flakes of aluminium, of lamellar structure	6	6	6	6	8	
76041010	Bars of aluminium, not alloyed	12	12	12	12	10	
76041021	Hollow profiles of aluminium, not alloyed	12	12	12	12	10	
76041029	Other profiles of aluminium, not alloyed	12	12	12	12	10	
76042100	Hollow profiles of aluminium, alloyed	12	12	12	20	15	
76042911	Bars of aluminium, alloyed, forged, circular cross-section, $40 \leq \text{diameter} \leq 76 \text{ cm}$	2	2	2	2	4	
76042919	Other bars of aluminium alloyed	12	12	12	12	10	
76042920	Other profiles aluminium alloyed	12	12	12	20	15	
76051110	Aluminium wire not alloyed, cross-section $> 7 \text{ mm}$ , electrical resistivity $\leq 0,0283 \text{ Ohm mm}^2$	12	12	12	0	10	
76051190	Other wire of aluminium, not alloyed, cross-section, dimension $> 7 \text{ mm}$	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
76051910	Other wires of aluminium, not alloyed, electrical resistivity $\leq 0,283 \text{ Ohm mm}^2$	12	12	12	12	10	
76051990	Other aluminium wires, not alloyed	12	12	12	12	10	
76052110	Wires of aluminium, alloyed, cross-section, dimension $> 7 \text{ mm}$ , electrical resistivity $\leq 0,0328 \text{ Ohm mm}^2$	12	12	12	12	10	
76052190	Other wires of aluminium, alloyed, cross-section, dimension $> 7 \text{ mm}$	12	12	12	12	10	
76052910	Other wires of aluminium, alloyed, electrical resistivity $\leq 0,0328 \text{ Ohm mm}^2$	12	12	12	12	10	
76052990	Other wires of aluminium alloys	12	12	12	12	10	
76061110	Aluminium sheets, non-alloy, thickness $> 0,2 \text{ mm}$ , etc	2	2	2	2	4	
76061190	Other sheets/strips of aluminium, non-alloy, thickness $> 0,2 \text{ mm}$ , square/rectangular	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
76061210	Plates of aluminium alloys, 0,2 < thickness ≤ 0,3 mm, width ≥ 1 468 mm, polished	12	12	12	12	10	
76061220	Other plates of aluminium, non-alloy, thickness > 0,2 mm, etc.	2	2	2	2	4	
76061290	Other plates and strips of aluminium alloys, thickness > 0,2 mm	4	12	0	0	E	
76069100	Other plates and strips, of aluminium non-alloy, thickness > 0,2 mm	12	12	12	0	10	
76069200	Other plates and strips, of aluminium alloy, thickness > 0,2 mm	12	12	12	12	10	
76071110	Aluminium foils, without support, laminated, thickness ≤ 0,2 mm, tenor silicon	2	2	2	2	4	
76071190	Other foils/strips, of aluminium, without support, laminated, thickness ≤ 0,2 mm	12	12	12	0	E	
76071910	Foils/strips of aluminium, without support, etc. thickness ≤ 110 microns	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
76071990	Other foils/strips of aluminium, without support, thickness $\leq 0,2$ mm	12	12	9	12	E	
76072000	Foils/strips, of aluminium, with support, thickness $\leq 0,2$ mm	12	12	12	12	E	
76081000	Aluminium tubes, not alloyed	14	14	14	14	10	
76082010	Tubes of aluminium alloys, seamless, cold-drawn, etc	2	2	2	2	8	
76082090	Other tubes of aluminium alloys	14	14	14	14	10	
76090000	Accessories for tubes of aluminium	14	14	14	14	10	
76101000	Doors, windows, their frames, thresholds, etc. of aluminium	16	16	16	16	E	
76109000	Constructions/other parts, plates, bars, etc. of aluminium	16	16	16	16	10	
76110000	Reservoirs, etc. of aluminium, capacity $> 300$ l, without mechanical or thermal devices	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
76121000	Collapsible tubular containers, capacity $\leq 300$ l, without mechanical device	16	16	16	16	E	
76129011	Tubular containers of aluminium, capacity $\leq 700$ cm <sup>3</sup> , for aerosols	16	16	16	0	10	
76129012	Tubular, aluminium, isothermal containers, cooled with liquid nitrogen, capacity $\leq 300$ l	2	2	2	2	4	
76129019	Other tubular containers, of aluminium, capacity $\leq 300$ l	16	16	16	16	10	
76129090	Other casks, etc. of aluminium capacity $\leq 300$ l, without mechanical device	16	16	16	16	15	
76130000	Aluminium containers for compressed or liquefied gas	16	16	16	16	E	
76141010	Wires/cables, of aluminium, with steel core, non-insulated for electrical uses	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
76141090	Braids, etc. of aluminium, with steel core, not insulated for electrical uses	12	12	12	12	10	
76149010	Braids, etc. of aluminium, with steel core, insulated, for non-electrical use	12	12	12	12	10	
76149090	Other cables, braids, etc. non-electrically insulated	12	12	12	12	10	
76151000	Household articles and their parts, of aluminium	16	16	16	16	E	
76152000	Articles of aluminium, sanitary ware and their parts	16	16	16	16	15	ex Category "0" only for: "Support bar for people with physical disabilities"
76161000	Tacks, nails, staples, screw, bolts, etc. of aluminium	14	14	14	14	10	
76169100	Grids/nets, of aluminium wire	14	14	14	14	10	
76169900	Other articles of aluminium	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
78011011	Refined, electrolytic lead, in ingots	8	8	8	8	8	
78011019	Other raw forms of refined lead, electrolytic	8	8	8	8	15	
78011090	Other raw forms of refined lead	8	8	8	8	8	
78019100	Lead with antimony as second predominant element, raw	6	6	6	6	E	
78019900	Other raw lead	6	6	6	6	E	
78020000	Lead waste and scrap	4	4	4	4	8	
78041100	Sheets, strip of lead, thickness $\leq 0.2$ mm	12	12	12	12	E	
78041900	Plates, and other sheets and strip, of lead	12	12	12	12	15	
78042000	Leads powders and flakes	6	6	6	6	8	
78060010	Bars, rods, profiles and wire, of lead	12	12	12	12	15	
78060020	Tubes and accessories, of lead	14	14	14	14	15	
78060090	Other articles of lead	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
79011111	Zinc not alloyed, containing zinc $\geq 99,99$ %, electrolytic, in ingots	8	8	8	0	15	
79011119	Other not alloyed zinc, containing zinc $\geq 99,99$ %, electrolytic	8	8	8	8	15	
79011191	Other ingots of zinc not alloyed, containing zinc $\geq 99,99$ %	8	8	8	8	15	
79011199	Other raw forms of zinc not alloyed, containing zinc $\geq 99,99$ %	8	8	8	8	15	
79011210	Zinc not alloyed, containing zinc $< 99,99$ %, in ingots	8	8	8	8	15	
79011290	Other zinc not alloyed, containing zinc $< 99,99$ %	6	6	6	6	15	
79012010	Zinc alloys, in ingots	8	8	8	8	E	
79012090	Other zinc alloys	8	8	8	8	15	
79020000	Zinc waste and scrap	2	2	2	2	8	
79031000	Zinc dust	6	6	6	6	4	
79039000	Zinc powders and flakes	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
79040000	Zinc bars, rods, profiles and wire	12	12	12	12	10	
79050000	Zinc plates, sheets and strips	12	12	12	12	10	
79070010	Zinc tubes and its accessories	14	14	14	14	10	
79070090	Other articles of zinc	16	16	16	16	15	
80011000	Tin not alloyed, raw	6	6	6	6	E	
80012000	Tin alloys, raw	6	6	6	6	8	
80020000	Tin waste and scrap	2	2	2	2	8	
80030000	Tin bars, rods, profiles and wire	12	12	12	12	10	
80070010	Tin plates, sheets and strips	12	12	12	12	E	
80070020	Tin waste and scrap, of tin	6	6	6	6	8	
80070030	Tin tubes and its accessories	14	14	14	14	E	
80070090	Other articles of tin	16	16	16	16	10	
81011000	Tungsten powders (wolfram)	2	2	2	2	4	
81019400	Tungsten in raw forms, including bars obtained by sintering	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
81019600	Wires of tungsten	2	2	2	2	8	
81019700	Tungsten waste and scrap	2	2	2	2	8	
81019910	Tungsten articles, used for production of electric contacts	2	2	2	2	4	
81019990	Other tungsten articles	2	2	2	2	4	
81021000	Molybdenum powders	2	2	2	2	4	
81029400	Molybdenum in raw forms, including bars obtained by sintering	2	2	2	2	4	
81029500	Bars/profiles/plates/strips/sheets, etc. of molybdenum	2	2	2	2	4	
81029600	Molybdenum wires	2	2	2	2	4	
81029700	Molybdenum waste and scrap	2	2	2	2	8	
81029900	Other articles of molybdenum	2	2	2	2	10	
81032000	Tantalum in raw forms, including bars obtained by sintering powder	2	2	2	2	8	
81033000	Tantalum waste and scrap	2	2	2	2	8	
81039000	Other articles tantalum	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
81041100	Magnesium in raw forms, containing magnesium $\geq 99,80$ %	6	6	6	6	4	
81041900	Other magnesium in raw forms	6	6	6	6	4	
81042000	Magnesium waste and scrap	2	2	2	2	4	
81043000	Magnesium turnings, lathe waste and granules, calibrated; powders	6	6	6	6	8	
81049000	Other magnesium articles	8	8	8	8	8	
81052010	Cobalt in raw forms	4	4	4	4	8	
81052021	Cobalt-chromium-tungsten (wolfram) alloy powders (stellites)	2	2	2	2	8	
81052029	Other powders	6	6	6	6	8	
81052090	Cobalt mattes and other intermediate products of metallic cobalt	6	6	6	6	10	
81053000	Cobalt waste and scrap	6	6	6	6	E	
81059010	Foil, sheets, strip, threads, stems, etc. of cobalt	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
81059090	Other articles of cobalt	6	6	6	6	8	
81060010	Bismuth in raw form	2	2	2	2	4	
81060090	Bismuth articles, including waste and scrap of bismuth	2	2	2	2	4	
81072010	Cadmium in raw form	6	6	6	6	8	
81072020	Cadmium in powder	6	6	6	6	E	
81073000	Waste and scrap cadmium	6	6	6	6	E	
81079000	Articles of cadmium	6	6	6	6	E	
81082000	Titanium in raw form and in powders	2	2	2	2	4	
81083000	Waste and scrap of titanium	2	2	2	2	8	
81089000	Articles of titanium	2	2	2	2	4	
81092000	Zirconium in raw form and in powders	2	2	2	2	8	
81093000	Waste and scrap of zirconium	2	2	2	2	4	
81099000	Articles of zirconium	2	2	2	2	4	
81101010	Antimony in raw 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
81101020	Antimony powders	6	6	6	6	E	
81102000	Antimony waste and scrap	6	6	6	6	E	
81109000	Articles and other products of antimony	6	6	6	6	10	
81110010	Manganese in raw forms	6	6	6	6	8	
81110020	Plates/strips/sheets/wires, etc. of manganese	6	6	6	6	8	
81110090	Manganese articles, including waste and scrap	6	6	6	6	8	
81121200	Beryllium in raw forms, including in powders	6	6	6	6	E	
81121300	Beryllium waste and scrap	6	6	6	6	E	
81121900	Beryllium articles	6	6	6	6	E	
81122110	Chromium in raw forms	2	2	2	2	4	
81122120	Chromium in powders	2	2	2	2	8	
81122200	Chromium waste and scrap	2	2	2	2	4	
81122900	Articles and other products of chromium	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
81125100	Thallium in raw forms, including in powders	2	2	2	2	8	
81125200	Thallium waste and scrap	2	2	2	2	4	
81125900	Articles and other products of thallium	2	2	2	2	8	
81129200	Gallium, hafnium, indium, niobium, etc. in raw forms, waste, etc.	2	2	2	2	10	
81129900	Articles of gallium, hafnium, indium, niobium, etc.	2	2	2	2	4	
81130010	Plates/strips/sheets/wires, etc. of cermets	6	6	6	6	10	
81130090	Other cermets articles, including waste and scrap	6	6	6	6	10	
82011000	Shovels made of common metals	18	18	7	18	10	
82013000	Mattocks, picks, hoes, etc. made of common metals	18	18	7	18	10	
82014000	Axes, bill hooks and other hewing tools, made of common metals	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
82015000	Pruning shears, etc., made of common metals	18	18	18	18	10	
82016000	Hedge shears, etc. made of common metals	18	18	18	18	10	
82019000	Other hand tools used in agriculture, etc. made of common metals	18	18	18	18	10	
82021000	Hand saws, made of common metals	18	18	18	18	10	
82022000	Band saw blades, made of common metals	18	18	18	18	10	
82023100	Circular saws blade, etc., with working part of steel	18	18	18	18	10	
82023900	Other circular saws blade, including its parts	18	18	18	18	10	
82024000	Chain saw blades, made of common metals	18	18	18	18	10	
82029100	Straight saws blades for working on metals	18	18	18	18	10	
82029910	Straight saws blade, toothless, made of common metals, for sawing stone	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
82029990	Other saws blade, of common metals	18	18	18	18	10	
82031010	Files and rasps, made of common metals	18	18	15	18	10	
82031090	Other hand tools, made of common metals, etc.	18	18	18	18	10	
82032010	Pliers made of common metals	18	18	15	18	10	
82032090	Pincers, tweezers, similar hand tools, made of common metals	18	18	18	18	15	
82033000	Metal cutting shears, and similar hand tools, made of common metals	18	18	18	18	10	
82034000	Pipe-cutters, and similar hand tools, made of common metals	18	18	18	18	10	
82041100	Hand-operated spanners, non-adjustable, made of common metals	35	18	15	18	10	
82041200	Hand-operated spanners, adjustable, made of common metals	18	18	15	18	10	
82042000	Interchangeable socket wrenches, including handles, made of common metals	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
82051000	Drilling, threading or tapping tools, made of common metals	18	18	18	18	10	
82052000	Hammers and sledge hammers, manuals, made of common metals	18	18	18	18	10	
82053000	Planes, chisels, gouges and similar hand tools, made of common metal, for working on wood	18	18	18	18	10	
82054000	Screwdrivers, manuals, made of common metals	18	18	18	18	15	
82055100	Other hand tools, made of common metals, for domestic use	18	18	18	18	10	
82055900	Other hand tools, made of common metals, for not domestic uses	18	18	16	18	10	
82056000	Blow-lamps and similar, made of common metals	18	18	18	18	15	
82057000	Vices, clamps and similar, made of common metals	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
82059000	Sets of lathe, anvils, etc. hand/pedal, made of common metals	18	18	18	18	10	
82060000	Sets of saws, lime, etc. for manual use, made of common metals	18	18	18	18	10	
82071300	Drilling or probing tools, made of common metals, working parts of cermets	18	18	18	18	10	
82071900	Other drilling or probing tools, etc. made of common metals, including parts	18	18	18	18	10	
82072000	Drawing or extrusion dies for metals	18	18	18	18	10	
82073000	Tools for pressing/stamping/punching, made of common metals	35	25	0	0	15	
82074010	Tools for internal threading, made of common metals	18	18	18	18	10	
82074020	Tools for external threading, made of common metals	18	18	18	18	10	
82075011	Helicoidals drills, diameter $\leq 52$ mm, made of common metals, diamond-coated	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
82075019	Other drills, made of common metals, including diamond-coated	18	18	18	18	10	
82075090	Other tools for drilling, made of common metals	18	18	18	18	10	
82076000	Tools for boring or broaching, made of common metals	18	18	18	18	10	
82077010	Face-milling tools, made of common metals	18	18	18	18	10	
82077020	Gear cutting hobs, made of common metals	18	18	18	18	10	
82077090	Other tools for milling, made of common metals	18	18	18	18	10	
82078000	Tools for turning, made of common metals	18	18	18	18	10	
82079000	Other interchangeable tools, made of common metals	18	18	18	18	10	
82081000	Knives/cutting blades, made of common metals, for working on metal	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
82082000	Knives/cutting blades, made of common metals, for working on wood	16	16	16	16	10	
82083000	Knives/cutting blades, made of common metals, for kitchen appliances, etc.	16	16	16	16	10	
82084000	Knives/cutting blades, made of common metals, for agricultural, etc, uses	16	16	16	16	10	
82089000	Other knives/cutting blades, made of common metals, for machines or mechanical appliances	16	16	16	16	E	
82090011	Plates/tablets, interchangeable, of cermets, for tools	16	16	16	16	10	
82090019	Other plates/tablets, of cermets, unmounted, for tools	16	16	16	16	10	
82090090	Plates, tips, etc. of cermets, unmounted, for tools	16	16	16	16	10	
82100010	Hand-operated mechanical mills, weight $\leq$ 10 kg, for foods, etc.	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
82100090	Other hand-operated mechanical appliances, weight $\leq$ 10 kg, for foods, etc.	18	18	18	18	10	
82111000	Knives with cutting blades/serrated and blades, assorted	18	18	18	18	10	
82119100	Table knives, having fixed blades, made of common metals	18	18	2	18	10	
82119210	Kitchen knives/butcher's knives, having fixed blades, made of common metals	18	18	18	18	10	
82119220	Hunting knives, having fixed blades, made of common metals	18	18	18	18	10	
82119290	Other knives, having fixed blades, made of common metals	18	18	18	18	10	
82119310	Folding knives and their parts, made of common metals	18	18	18	18	10	
82119320	Pocket knives with one blades/other parts, made of common metals	18	18	8	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
82119390	Other knives, except fixed blades, made of common metals	18	18	18	18	10	
82119400	Blades for knives, made of common metals	18	18	18	18	10	
82119500	Handles made of common metals for knives made of common metals	18	18	18	18	10	
82121010	Razors, made of common metals	18	18	18	18	E	
82121020	Razor blades, non-electric	18	18	2	18	10	
82122010	Safety razor blades, of safety, made of common metals	18	18	18	18	10	
82122020	Sketches blades, in strips, made of common metals	18	18	18	18	E	
82129000	Other parts of razors/razor blades, made of common metals	18	18	18	18	10	
82130000	Scissors and its blades, made of common metals	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
82141000	Paper knives, letter openers, etc. its blades, made of common metals	18	18	18	18	10	
82142000	Manicure/pedicure sets and instruments, made of common metals	18	18	18	18	10	
82149010	Shearing machines and its parts, made of common metals	18	18	18	18	10	
82149090	Other articles of cutlery and its parts, made of common metals	18	18	18	18	15	
82151000	Assortment spoon, etc. made of common metals, containing $\geq 1$ silver/gold/platinum	18	18	18	18	10	
82152000	Other assortment spoon, fork, ladle, etc. made of common metals	18	18	18	18	15	
82159100	Spoon, fork, ladle, etc. made of common metals, silver/gold/platinum	18	18	18	18	10	
82159910	Spoons, forks, ladles, skimmers, etc. of stainless steel	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
82159990	Other spoons, forks, ladles, skimmers, etc. made of common metals	18	18	18	18	10	
83011000	Padlocks made of common metals	16	16	16	16	10	
83012000	Locks made of common metals, for motor vehicles	16	16	10	16	10	
83013000	Locks made of common metals, for furniture	16	16	12	16	10	
83014000	Other locks made of common metals	16	16	12	16	15	
83015000	Clasps/frames with clasps, incorporated locks, made of common metals	16	16	16	16	10	
83016000	Padlocks parts, locks, etc. made of common metals	16	16	16	16	10	
83017000	Keys made of common metals, presented separately	16	16	16	16	10	
83021000	Hinges made of common metals, of any type	16	16	12	16	10	
83022000	Castors with frame, made of common metals	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
83023000	Other mountings, etc., made of common metals, for motor vehicle	16	16	10	16	10	
83024100	Other mountings, etc., made of common metals, for constructions	35	16	16	16	10	
83024200	Other mountings, etc., made of common metals, for furniture	16	16	16	16	15	
83024900	Other mountings, etc., made of common metals	16	16	16	16	15	
83025000	Hat-racks, hat-pegs, brackets, etc., made of common metals	35	16	16	16	10	
83026000	Automatic door closers made of common metals	16	16	16	16	15	
83030000	Reinforced safes, armoured doors, etc., made of common metals	16	16	16	16	15	
83040000	Classifiers/other office articles, made of common metals	16	16	16	16	15	
83051000	Hardware for loose-leaf binders, files, etc. made of common metals	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
83052000	Staples in strips, made of common metals	16	16	16	16	15	
83059000	Paper clips, other office supplies, made of common metals	16	16	16	16	E	
83061000	Bells, gongs, etc. made of common metals, non-electric	16	16	16	16	10	
83062100	Statuettes/other objects for ornamentation, silver/gold/platinum	16	16	16	16	15	
83062900	Other statuettes/other objects for ornamentation, made of common metals	16	16	16	16	10	
83063000	Frames for photograph, picture, mirrors, made of common metals	16	16	16	16	10	
83071010	Flexible steel tubes, etc. for submarine oil and gas exploration	2	2	2	2	10	
83071090	Other flexible iron or steel tubes	16	16	16	16	10	
83079000	Other flexible tubes of other base metals	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
83081000	Clasps/brackets/eyelets, made of common metals, for clothing, etc.	16	16	16	16	10	
83082000	Tubular or bifurcated rivets, made of common metals	16	16	16	16	10	
83089010	Buckles made of common metals	16	16	16	16	10	
83089020	Beads and spangles, made of common metals	16	16	16	16	E	
83089090	Other clasps, etc. made of common metals, for clothing, footwear, etc	16	16	16	16	10	
83091000	Crown corks, made of common metals, for packing	16	16	16	16	10	
83099000	Stoppers, other covers and accessories for packing, made of common metals	16	16	7	16	E	
83100000	Sign-plates, name-plates, etc. made of common metals, non-electric	16	16	10	16	10	
83111000	Coated electrodes, made of common metals, for electric arc-welding	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
83112000	Cored wire made of common metals, for electric arc-welding	16	16	16	16	15	
83113000	Coated rod and cored wire, made of common metals, for flame welding	16	16	16	16	15	
83119000	Other wire, rods, tubes, plates, etc., made of common metals	16	16	16	16	15	
84011000	Nuclear reactors	14	14	0	0	E	
84012000	Machinery and apparatus for isotopic separation, and its parts	14	14	0	0	E	
84013000	Fuel elements, non-irradiated, for nuclear reactors	14	14	14	14	10	
84014000	Parts of nuclear reactors	14	14	0	2	15	
84021100	Watertube boilers with a steam production > 45 t/hour	14	14	0	0	15	
84021200	Watertube boilers with a steam production ≤ 45 t/hour	14	14	2	0	15	
84021900	Other vapour generating boilers, including hybrid boilers	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
84022000	"Super-heated" water boilers	14	14	2	0	15	
84029000	Parts of vapour boilers and "of super-heated water"	14	14	0	0	15	
84031010	Central heating boilers, capacity $\leq 200\ 000$ kcal/hour	18	18	18	18	15	
84031090	Other boilers for central heating	14	14	0	0	15	
84039000	Other parts of boilers for central heating	14	14	0	2	15	
84041010	Auxiliary plant for vapour boilers/"super-heated water"	14	14	2	0	15	
84041020	Auxiliary plant for central heating boilers	14	14	0	0	10	
84042000	Condensers for steam machines	14	14	2	0	10	
84049010	Parts of auxiliary plant for vapour boilers, etc.	14	14	2	2	10	
84049090	Parts of auxiliary plant for central heating boilers	14	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84051000	Producer gas/water gas generators, of acetylene, etc.	14	14	0	0	15	
84059000	Parts of producer gas/water gas generators, etc.	14	14	0	2	15	
84061000	Vapour turbines, for marine propulsion	14	14	0	0	15	
84068100	Other vapour turbines, of potency > 40 mw	2	14	0	0	10	
84068200	Other vapour turbines, of potency ≤ 40 mw	2	14	0	0	10	
84069011	Rotors of turbines reaction, vapour, of multiple stages	0	0	0	0	0	
84069019	Other rotors of vapour turbines	2	14	0	0	15	
84069021	Fixed slats (of stators) of vapour turbines	0	0	0	0	0	
84069029	Other slats of vapour turbines	2	14	0	0	15	
84069090	Other parts of vapour turbines	2	14	0	0	15	
84071000	Combustion engines, for aviation	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
84072110	Combustion engines, single cylinder outboard engines for propulsion of vessels, spark-ignition	2	14	0	0	10	
84072190	Other combustion engines, outboard engines for propulsion of vessels, spark-ignition	2	14	0	0	15	
84072910	Other combustion engines, single cylinder, for propulsion of vessels	14	14	2	0	E	
84072990	Other combustion engines, for embarkation	2	14	0	0	10	
84073110	Internal combustion engine, for vehicles of Chapter 87, cylinder capacity not exceeding 50 cm <sup>3</sup> , single cylinder	18	18	10	18	E	
84073190	Other combustion engines for vehicles of Chapter 87, capacity not exceeding 50 cm <sup>3</sup>	18	18	10	18	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84073200	Combustion engine, for vehicles of Chapter 87, cylinder capacity > 50 cm <sup>3</sup> not exceeding ≤ 250 cm <sup>3</sup>	18	18	18	18	E	
84073310	Combustion engine, for vehicles of Chapter 87, cylinder capacity 250 < cm <sup>3</sup> ≤ 1 000, single cylinder	18	18	10	18	10	
84073390	Other combustion engines for vehicles of chapter 87, cylinder capacity 250 < cm <sup>3</sup> ≤ 1 000	18	18	10	18	10	
84073410	Combustion engine, for vehicles of Chapter 87, cylinder capacity exceeding 1 000 cm <sup>3</sup> , single cylinder	18	18	10	18	15	
84073490	Other combustion engines for vehicles of chapter 87, cylinder capacity exceeding 1 000 cm <sup>3</sup>	18	18	10	18	15	
84079000	Other combustion engines	2	14	0	0	15	
84081010	Diesel engines/semi-diesel, for embarkation, "outboard" type	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
84081090	Other diesel engines/semi-diesel, for embarkation	2	14	0	0	10	
84082010	Diesel engines/semi-diesel, for vehicles of chapter 87, not exceeding 1 500 cm <sup>3</sup>	18	18	10	18	15	
84082020	Diesel engines/semi-diesel, for vehicles of chapter 87, cylinder capacity 1 500 < cm <sup>3</sup> ≤ 2 500	18	18	10	18	15	
84082030	Diesel engines/semi-diesel, for vehicles of chapter 87, cylinder capacity 2 500 < cm <sup>3</sup> ≤ 3 500	18	18	10	18	15	
84082090	Other diesel engines/semi-diesel, for vehicles of chapter 87	18	18	10	18	15	
84089010	Other diesel engines, stationary, power ≥ 337,5 kW, rpm > 1 000	0	0	0	0	0	
84089090	Other diesel engines/semi-diesel	14	14	2	0	15	
84091000	Parts for aircraft engines	0	0	0	0	0	
84099111	Connecting rods for combustion engines	16	16	10	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84099112	Cylinder blocks, cylinder heads, etc. for combustion engines	16	16	10	16	10	
84099113	Carburetors for combustion engines	2	2	2	2	10	
84099114	Valves of admission or of escape, for combustion engines	16	16	10	16	10	
84099115	Intake or exhaust manifolds, for combustion engines	16	16	10	16	10	
84099116	Rings of segment, for combustion engines	16	16	10	16	15	
84099117	Valve guides, for combustion engines	16	16	10	16	10	
84099118	Other carburators for motors of piston	16	16	10	16	10	
84099120	Pistons, for combustion engines	16	16	10	16	15	
84099130	Cylinder liners, for combustion engines	16	16	10	16	10	
84099140	Electronic injection, for combustion engines	16	16	2	2	10	
84099190	Other parts for combustion engines	16	16	10	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84099912	Cylinder blocks, cylinder heads, etc. for diesel engines/semi diesel	16	16	10	16	10	
84099914	Valves of admission or of escape, for diesel engines/semi diesel	16	16	10	16	10	
84099915	Intake or exhaust manifolds, for diesel and semi-diesel engines	16	16	10	16	10	
84099917	Valve guides, for diesel or semi-diesel engines	16	16	10	16	10	
84099921	Other pistons, diameter $\geq 200$ mm, for diesel or semi-diesel engines	2	2	2	2	10	
84099929	Other pistons, for diesel or semi-diesel engines	16	16	10	16	10	
84099930	Cylinder liners, for diesel/semi-diesel engines	16	16	10	16	10	
84099941	Connecting rods, weight $\geq 30$ kg, for diesel/semi-diesel engines	2	2	2	2	8	
84099949	Other connecting rods for diesel/semi-diesel engines	16	16	10	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84099951	Cylinder heads, with diameter $\geq 200$ mm for diesel/semi-diesel engines	2	2	2	2	10	
84099959	Other cylinder heads for diesel/semi-diesel engines	16	16	10	16	10	
84099961	Fuel injectors/nozzle, diameter $\geq 20$ mm for diesel/semi-diesel engines	2	2	2	2	10	
84099969	Other fuel nozzles for diesel or semi-diesel engines	16	16	10	16	10	
84099971	Rings of segment, diameter $\geq 200$ mm for diesel engines or semidiesel	2	2	2	2	10	
84099979	Other piston rings, for diesel/semi-diesel engines	16	16	10	16	10	
84099991	Cylinder welded shirts by head with a diameter $\geq 200$ mm	2	2	2	2	10	
84099999	Other parts for diesel and semi diesel engines	16	16	10	16	10	
84101100	Hydraulic turbines and water wheels, power $\leq 1\,000$ kW	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
84101200	Hydraulic turbines and water wheels, 1 000 kW < power ≤ 10 000 kW	14	14	0	0	15	
84101300	Hydraulic turbines and water wheels, power > 10 000 kW	14	14	0	0	15	
84109000	Parts of hydraulic turbines/water wheels, including regulators	14	14	0	0	10	
84111100	Turbo-jets of a thrust ≤ 25 kN	0	0	0	0	0	
84111200	Turbo-jets of a thrust > 25 kN	0	0	0	0	0	
84112100	Turbo-propellers of power ≤ 1 100 kW	0	0	0	0	0	
84112200	Turbo-propellers of power > 1 100 kW	0	0	0	0	0	
84118100	Other gas turbines, of power ≤ 5 000 kW	0	0	0	0	0	
84118200	Other gas turbines, of power > 5 000 kW	0	0	0	0	0	
84119100	Parts of turbo-jets or of turbo-propellers	0	0	0	0	0	
84119900	Parts of other gas turbines	0	0	0	0	0	
84121000	Reaction engines, except turbo-jets	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
84122110	Hydraulic cylinders	14	14	2	2	10	
84122190	Other hydraulic power engine motors, with linear acting cylinders	14	14	0	2	15	
84122900	Other hydraulic power motors	14	14	0	2	10	
84123110	Hydraulic cylinders	14	14	0	2	10	
84123190	Other pneumatic power motors, with linear acting cylinders	14	14	0	2	15	
84123900	Other pneumatic power motors	14	14	2	2	E	
84128000	Other engines and motors	14	14	2	2	15	
84129010	Parts of reaction propellers	14	14	2	0	10	
84129020	Parts of vapour machines, with linear acting cylinders	14	14	0	2	10	
84129080	Parts of hydraulic/pneumatic motors, with rectilinear movement	14	14	0	2	10	
84129090	Parts of other engines and motors	14	14	0	2	15	
84131100	Pumps for dispensing fuel/lubricants in filling-stations, etc.	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
84131900	Pumps for liquids with a measuring device etc.	14	14	0	2	E	
84132000	Hand pumps for liquids	18	18	18	18	15	
84133010	Pumps for gasoline/alcohol, for combustion engine	18	18	10	18	15	
84133020	Fuel injectors for diesel/semidiesel engine	18	18	10	18	15	
84133030	Pumps for lubricant oil, for combustion engine diesel/semi-diesel	18	18	10	18	10	
84133090	Other pumps for fuels, etc. for combustion engine diesel/semi-diesel	18	18	10	18	10	
84134000	Concrete pumps	2	14	0	0	15	
84135010	Reciprocating displacement pumps, 5 hp < potency ≤ 600 hp	14	14	0	2	15	
84135090	Other reciprocating positive displacement pumps	14	14	0	2	10	
84136011	Rotary positive displacement pumps, flow ≤ 300 l/min of gear pumps	14	14	2	2	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84136019	Other rotary positive displacement pumps, flow $\leq$ 300 l/min	14	14	0	2	10	
84136090	Other rotary positive displacement pumps	14	14	0	2	10	
84137010	Submersible electric pumps	14	14	0	2	15	
84137080	Other centrifugal pumps, flow $\leq$ 300 litres/minutes	14	14	0	2	15	
84137090	Other centrifugal pumps	35	14	0	2	E	
84138100	Other pumps for liquids	14	14	0	2	15	
84138200	Liquid elevators	14	14	0	2	15	
84139110	Rods of pumping for oil extraction	14	14	0	2	10	
84139190	Other parts of pumps for liquids	14	14	0	2	15	
84139200	Parts of elevators of liquids	14	14	0	2	10	
84141000	Vacuum pumps	14	14	0	2	10	
84142000	Hand or foot-operated air pumps	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
84143011	Hermetic moto-compressor, capacity < 4 700 calories/hour	0	18	18	18	15	
84143019	Other hermetic moto-compressors refrigerating equipment	0	0	0	0	0	
84143091	Compressor for refrigerating equipment, capacity $\leq$ 16 000 calories/hour	18	18	18	18	10	
84143099	Other compressors for refrigerating equipment	14	14	0	0	15	
84144010	Air compressors, of alternative displacement	14	14	0	0	10	
84144020	Air compressor, of screw, mounted wheeled chassis for towing	14	14	0	0	E	
84144090	Other air compressors, mounted on a wheeled chassis for towing	14	14	0	0	10	
84145110	Table fan, with electric motor, power $\leq$ 125 W	20	20	17	20	10	
84145120	Celling fan, with electric motor, power $\leq$ 125 W	20	20	17	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84145190	Other fans with electric motor, power $\leq 125$ W	35	20	17	20	15	
84145910	Micro-fans with housing area $< 90$ cm <sup>2</sup>	0	0	0	0	0	
84145990	Other fans	35	14	0	2	15	
84146000	Hoods having a maximum horizontal side $\leq 120$ cm	20	20	20	20	10	
84148011	Other air compressors, stationary, of piston	14	14	0	0	15	
84148012	Other air compressors, of screw	14	14	0	0	15	
84148013	Other air compressors, of parallel lobes ("roots")	14	14	0	0	15	
84148019	Other air compressors	14	14	0	0	10	
84148021	Other superchargers, weight $\leq 50$ kg, for motor explosion/diesel	14	14	0	2	10	
84148022	Other superchargers, weight $> 50$ kg, for motor explosion/diesel	14	14	2	2	15	
84148029	Other air tube compressors	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84148031	Other compressors of gas, of piston	14	14	0	0	15	
84148032	Other compressors of gas, of screw	14	14	2	0	15	
84148033	Other compressors of gas, centrifugal, flow max < 22 000 m <sup>3</sup> /h	2	14	2	14	10	
84148038	Other compressors of gas, centrifugal	0	0	0	0	0	
84148039	Other compressors of gas	14	14	0	2	10	
84148090	Other air pumps/extractor hoods for extraction/recycling	14	14	0	0	E	
84149010	Parts of air or vacuum pumps	14	14	0	2	10	
84149020	Parts of fans or extractor hoods	14	14	11	14	15	
84149031	Piston, of air compressors/other gas	14	14	2	2	15	
84149032	Piston rings, for air compressors/other gas	14	14	0	2	15	
84149033	Cylinder blocks/cylinder heads/sumps, for compressors	14	14	2	2	15	
84149034	Valves of air compressors/other gas	14	14	0	2	10	
84149039	Other parts of air compressors/other gas	2	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84151011	Air-conditioning machines ("split system" type), capacity $\leq 30\,000$ cal/h, for window/walls	18	18	14	18	15	
84151019	Other air-conditioning machines, capacity $\leq 30\,000$ cal/h, for window/walls	20	20	16	20	15	
84151090	Other air-conditioning machines, for window, etc	14	14	2	0	15	
84152010	Air- conditioning machines, capacity $\leq 30\,000$ cal/h, for motor vehicles	18	18	10	18	10	
84152090	Other air-conditioning machines, for motor vehicles	14	14	0	2	10	
84158110	Other air- conditioning machines, refrigerator device and thermal cycle inversion valve (reversing heat pumps) $\leq 30\,000$ c/h	18	18	18	18	15	
84158190	Other air-conditioning machines, refrigerator device and thermal cycle inversion valve (reversing heat pumps)	2	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
84158210	Other air-conditioning machines, refrigerator device, capacity $\leq 30\,000$ c/h	18	18	18	18	15	
84158290	Other air-conditioning machines, refrigerator device	14	14	0	0	15	
84158300	Other air-conditioning machines, without refrigerator device	14	14	0	0	15	
84159010	Internal evaporating air conditioning unit	18	18	18	18	15	
84159020	External air conditioning unit, split system, capacity $\leq 30$ frig/h	18	18	18	18	15	
84159090	Other air conditioning units	14	14	0	2	10	
84161000	Furnace burners, of liquid fuel	14	14	2	2	15	
84162010	Furnace burners, of gas	14	14	2	2	15	
84162090	Other furnace burners, including combination burners	14	14	2	2	15	
84163000	Mechanical stokers, including their mechanical grates, etc.	14	14	2	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84169000	Parts of burners, mechanical stokers, etc.	14	14	0	2	15	
84171010	Industrial furnaces, for melting metals, non-electric	14	14	2	0	E	
84171020	Industrial furnaces, for heat-treatment of metals, non-electric	14	14	2	0	15	
84171090	Other furnaces, for roasting, etc. made of ores/metals, non-electric	14	14	0	0	15	
84172000	Industrial furnaces, for bakery, pastry shop, etc., non-electric	35	14	2	0	15	
84178010	Industrial furnaces, for ceramic, non-electric,	14	14	2	0	15	
84178020	Industrial furnaces, for glass-melting, non-electric	0	0	0	0	0	
84178090	Other industrial or laboratory furnaces, non-electric	14	14	0	0	15	
84179000	Parts of industrial or laboratory furnaces, non-electric	14	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84181000	Refrigerators combined with freezers, with separated external doors	20	20	20	20	10	
84182100	Refrigerators for domestic use, of compression type	20	20	20	20	10	
84182900	Other refrigerators for domestic use	20	20	20	20	10	
84183000	Freezers of the chest type, capacity $\leq$ 800 l	20	20	20	20	E	
84184000	Freezers of the upright type, capacity $\leq$ 900 l	20	20	20	20	E	
84185010	Other freezers	14	14	2	0	10	
84185090	Other refrigerating cabinets, display counter, etc.	35	14	0	10	15	
84186100	Heat pumps, excluding air-conditioning machines of heading 8415	14	14	0	14	10	
84186910	Ice cream making machines, non-domestic use	14	14	0	0	E	
84186920	Milk coolers	14	14	0	0	E	
84186931	Water or juice supply fountains	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
84186932	Aerated beverage supply fountains	18	18	18	18	10	
84186940	Equipment for cooling/air-condition, capacity $\leq 30\,000$ c/h	4	18	18	18	10	
84186991	Water coolers, with lithium bromide absorber	0	0	0	0	0	
84186999	Other materials/machinery/devices for freezing, and heat pumps	14	14	0	0	10	
84189100	Furniture designed to receive refrigerated/freezer equipment	16	16	16	16	10	
84189900	Other parts of refrigerators, freezers, etc.	14	14	0	14	10	
84191100	Instantaneous gas water heaters	20	20	20	20	10	
84191910	Solar powered water heaters	20	20	20	20	E	
84191990	Other instantaneous water heaters, non-electric, etc	20	20	20	20	E	
84192000	Medical, surgical or laboratory sterilisers	14	14	0	0	10	
84193100	Dryers for agricultural products	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
84193200	Dryers for wood, paper pulp, paper or paperboard	2	14	0	0	10	
84193900	Other dryers	35	14	0	0	E	
84194010	Machinery for distilling water	14	14	0	0	15	
84194020	Machinery for distilling or rectifying alcohols, etc	14	14	2	0	15	
84194090	Other distilling or rectifying plant	35	14	0	0	15	
84195010	Heat exchange units, plate type	14	14	2	0	E	
84195021	Heat exchange units, tubular, metallic	14	14	2	0	15	
84195022	Heat exchange units, tubular, of graphite	2	14	2	0	10	
84195029	Other heat exchange units, tubular	14	14	0	0	10	
84195090	Other heat exchange units	14	14	2	2	10	
84196000	Machinery for liquefying air or other gases	14	14	2	0	10	
84198110	Autoclaves for making hot drinks or for heating food	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
84198190	Other machinery for making hot drinks, etc.	35	14	0	0	E	
84198911	Food sterilizers, ultra-high temperature, vapour injection, capacity $\geq 6\,500$ l/h	0	0	0	0	0	
84198919	Other sterilizers	14	14	0	0	15	
84198920	Ovens	14	14	0	0	15	
84198930	Roasting plant	14	14	0	0	15	
84198940	Evaporators	14	14	0	0	10	
84198991	Refrigerated container, with refrigerant circulator device	14	14	0	0	15	
84198999	Other machinery/device for treatment of materials through operation involving temperature change	2	14	0	0	10	
84199010	Parts of instantaneous water heaters, non-electric, etc.	16	16	16	16	15	
84199020	Parts of distilling or of rectifying columns	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84199031	Corrugated plate, of stainless steel/aluminium, with heat-exchange surface > 0,4 m <sup>2</sup>	0	0	0	0	0	
84199039	Other plates of heat exchange units	14	14	0	2	10	
84199040	Other parts of machinery for making hot drinks, etc.	14	14	0	2	10	
84199090	Other parts of machinery/device for treatment of materials through operation involving temperature change	14	14	0	2	10	
84201010	Calenders/rolling machines, for paper or paperboard	14	14	0	0	15	
84201090	Other calenders or rolling machines	2	14	0	0	15	
84209100	Cylinders for calenders or rolling machines	14	14	0	2	15	
84209900	Other parts of calenders or rolling machines	14	14	0	2	10	
84211110	Centrifuges for cream separation, capacity of milk production > 30 000 l/hour	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
84211190	Other centrifuges for cream separation	14	14	0	0	15	
84211210	Clothes-dryers, centrifuge, capacity of drying clothes ≤ 6kg	20	20	20	20	15	
84211290	Other clothes-dryers, centrifuges	14	14	0	0	15	
84211910	Laboratory centrifuges, for analysis/scientific research	14	14	0	0	15	
84211990	Other centrifuges	14	14	0	0	15	
84212100	Devices for filtering or purifying water	14	14	0	0	15	
84212200	Machinery for filtering or purifying beverages, excluding water	14	14	0	0	E	
84212300	Devices for filtering mineral oils in spark-ignition or compression-ignition engines	16	16	5	16	E	
84212911	Dialysers capillary type	0	0	0	0	0	
84212919	Other dialysers	0	0	0	0	0	
84212920	Reverse osmosis modules	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
84212930	Filter presses for liquid	14	14	2	0	15	
84212990	Other devices for filtering or purifying liquid	14	14	0	2	10	
84213100	Intake air filters, for internal combustion engines/diesel	16	16	5	16	10	
84213910	Electrostatic filters for gases	14	14	0	0	10	
84213920	Catalytic conversion scrubbers for vehicle exhaust gases	18	18	18	18	10	
84213930	Oxygen concentrators for purifying air, capacity $\leq 6$ l/min	0	0	0	0	0	
84213990	Other devices for filtering or purifying gases	35	14	0	0	15	
84219110	Parts of clothes-dryers, centrifuges, clothes capacity $\leq 6$ kg	16	16	16	16	15	
84219191	Rotative drums with plates/disks, weight $> 300$ kg	0	0	0	0	0	
84219199	Other parts of centrifuges	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84219910	Parts of devices for filtering or purifying gases	14	14	0	2	15	
84219920	Equipment parts for blood, etc. for hemodialysis	0	0	0	0	0	
84219991	Membrane cartridges for reverse osmosis machinery	0	0	0	0	0	
84219999	Other device parts for filtering or purifying liquid, etc.	14	14	2	2	10	
84221100	Dishwashing machines, domestic use	20	20	20	20	15	
84221900	Other dishwashing machines	14	14	0	0	15	
84222000	Devices for cleaning/drying bottles/other containers	14	14	0	0	15	
84223010	Devices for filling/closing/sealing, etc. bottles	14	14	0	0	15	
84223021	Devices for filling boxes/bags with powder/granules	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
84223022	Devices for filling/closing/packing packagings of paper/paperboard, etc.	0	0	0	0	0	
84223023	Devices for filling, closing tubes, capacity $\geq 100$ unit/min	0	0	0	0	0	
84223029	Devices for filling/closing/sealing cans, etc.	14	14	0	0	15	
84223030	Devices for carbonating beverages	14	14	0	0	10	
84224010	Horizontal devices for packing of long nutritious masses, etc, pillow pack	0	0	0	0	0	
84224020	Automatic devices for packing tube/metal bar, etc.	0	0	0	0	0	
84224030	Devices for packing paper/paperboard, capacity $\geq 5\,000$ /h	0	0	0	0	0	
84224090	Other devices for packing or wrapping goods	14	14	0	0	15	
84229010	Parts of dishwashing machines, domestic type	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
84229090	Devices parts for cleaning/drying/filling/closing, etc.	14	14	0	2	15	
84231000	Personal weight machines, including baby scales, domestic use scales	20	20	20	20	E	
84232000	Scales for continuous weighing of goods on conveyors	14	14	0	0	E	
84233011	Functional units consisting of scales peripheral devices	14	14	0	0	15	
84233019	Other hopper scales	2	14	0	0	15	
84233090	Constant weighting scales and bagging scales	14	14	2	0	15	
84238110	Weighing device, capacity $\leq 30$ kg, with label printer/recording	14	14	0	0	15	
84238190	Other weighing devices, capacity $\leq 30$ kg	14	14	0	0	15	
84238200	Weighing devices, $30 \text{ kg} < \text{capacity} \leq 5\,000 \text{ kg}$	14	14	0	0	E	
84238900	Other weighing devices	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
84239010	Weights for scales	16	16	16	16	15	
84239021	Parts of personal weighing device, including baby scales/domestic use	16	16	16	16	E	
84239029	Parts of weighing devices, including scale	14	14	0	2	10	
84241000	Fire extinguishers, whether or not charged	16	16	5	16	10	
84242000	Spray guns and similar appliances	14	14	0	0	15	
84243010	Devices for pipe unclogging or cleaning, water jet	14	14	0	0	15	
84243020	Sandblasting devices, for clothes	0	0	0	0	0	
84243030	Waterjet drilling machines, pression $\geq 10$ MPa	0	0	0	0	0	
84243090	Other steam or sandblasting machines, etc.	14	14	0	0	15	
84248111	Manual devices for spraying fungicide, etc.	16	16	16	16	15	
84248119	Other mechanical devices to spray fungicides/insecticide, etc	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
84248121	Sprinklers and irrigations systems, for aspersion	14	14	0	0	15	
84248129	Other appliances sprinklers and system irrigations	14	14	0	0	15	
84248190	Other devices for agricultural or horticultural	14	14	0	0	15	
84248910	Spraying device, with pressure button, etc. for spraying liquids/powders/foams	16	16	16	16	15	
84248920	Automatic devices for spraying lubricants on pneumatics with drying system by hot air	0	0	0	0	0	
84248990	Other mechanical devices, for projecting, etc. liquid/powders	2	14	0	0	10	
84249010	Parts of manual fire extinguishers/spraying devices	14	14	14	14	15	
84249090	Parts of other mechanical devices for projecting etc. liquids/powders, etc	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84251100	Pulley tackle and hoists, powered by electric motor	35	14	0	0	15	
84251910	Pulley tackle and hoists, manual	16	16	5	16	15	
84251990	Other pulley tackle and hoists	14	14	0	0	10	
84253110	Pit-head/capstans, powered by electric motor, capacity $\leq 100$ t	14	14	0	0	15	
84253190	Other pit-head/capstans, powered by electric motor	14	14	0	0	10	
84253910	Other pit-head and capstans, capacity $\leq 100$ t	14	14	0	0	10	
84253990	Other pit-head and capstans	14	14	0	0	15	
84254100	Built-in jacking systems, garage/etc. use	14	14	0	0	15	
84254200	Jacks and hoists, hydraulic	18	18	5	18	15	
84254910	Jacks and hoists, manual	16	16	5	16	15	
84254990	Other jacks and hoists	14	14	0	0	15	
84261100	Bridges and beams, rolling, of fixed supports	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
84261200	Mobile lifting frames on tyres and straddle carriers	14	14	0	0	15	
84261900	Other porches and bridge-cranes	14	14	0	0	15	
84262000	Tower cranes	2	14	0	0	15	
84263000	Portal or pedestal jib cranes	14	14	2	0	15	
84264110	Machinery self-propelled, pneumatic, capacity $\geq 60$ t	0	0	0	0	0	
84264190	Other self-propelled machinery, pneumatic	2	14	0	0	10	
84264910	Self-propelled machinery track-laying, lifting capacity $\geq 70$ t	0	0	0	0	0	
84264990	Other self-propelled machinery	14	14	0	0	10	
84269100	Machinery of designed for mounting on road vehicles	14	14	0	2	10	
84269900	Ships' derricks and other cranes	14	14	0	0	10	
84271011	Self-propelled fork-lift trucks, powered by electric motor capacity $> 6,5$ t	14	14	0	0	15	
84271019	Other self-propelled fork-lift trucks, powered by electric motor	2	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
84271090	Other self-propelled cargo handling vehicles, powered by electric motor	14	14	0	0	15	
84272010	Other self-propelled fork-lift trucks, capacity > 6,5 t	14	14	0	0	15	
84272090	Other self-propelled vehicles for moving cargo	14	14	0	0	10	
84279000	Other fork-lift trucks fitted with lifting/handling equipment	14	14	0	0	15	
84281000	Lifts and skip hoists	14	14	0	0	15	
84282010	Mobile tubular conveyors (transfer machines), driven by a motor with a power greater than > 120 hp, pneumatic	14	14	2	0	10	
84282090	Other pneumatic elevators and conveyors	14	14	2	0	10	
84283100	Elevators/conveyors devices, for goods, for underground use	14	14	2	0	15	
84283200	Elevators/conveyors devices, for goods, bucket type	14	14	2	0	10	
84283300	Elevators/conveyors devices, for goods, belt type	2	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
84283910	Elevators/conveyors devices, for goods, chain type	14	14	0	0	10	
84283920	Elevators/conveyors devices, for goods, motorized roller type	14	14	2	0	E	
84283930	Elevators/conveyors devices of lateral tweezers, for newspaper transport	0	0	0	0	0	
84283990	Other elevators/conveyors devices, for goods	14	14	0	0	15	
84284000	Escalators and moving walkways	2	14	0	0	15	
84286000	Cable cars (including chairlifts and ski lifts); traction mechanisms for funiculars	14	14	2	0	10	
84289010	Machinery for disembarkation of lifeboats, etc.	14	14	2	0	10	
84289020	Automatic conveyor-elevators, with horizontal movement etc.	0	0	0	0	0	
84289030	Machines for piling periodicals, arranged in alternating directions, capacity $\geq 80\,000$ copies/hour	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
84289090	Other machines and equipment for load lifting, loading or unloading, etc.	2	14	0	0	10	ex Category "0" only for: "Lift chairs for the transport of people with physical disabilities or people with reduced mobility, which enable a person's movements up and down stairs, with a nominal capacity of up to 125 kg, speed of 6 meters per minute, maximum linear travel of 7.1 meters, inclinations between 28 and 53°, equipped with seats, with articulated arm supports and footrests, safety belt, gear motor with electronic control board, independent sealed batteries, sets of aluminium rails with metal supports and zipper."



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84291110	Bulldozers and angledozers, of a flywheel power $\geq 520$ hp	0	0	0	0	0	
84291190	Other bulldozers and angledozers	14	10	0	2	10	
84291910	Other bulldozers, of a flywheel power $\geq 315$ hp	0	0	0	0	0	
84291990	Other bulldozers and angledozers	14	10	0	2	10	
84292010	Articulated motor graders, with flywheel power $\geq 275$ hp	0	35	0	0	10	
84292090	Other graders and levellers	14	35	0	2	10	
84293000	Scrapers, self-propelled	14	10	2	2	10	
84294000	Tamping machines/road rollers, self-propelled	14	14	0	2	15	
84295111	Loaders-carriers, for use in underground mines	0	0	0	0	0	
84295119	Other front-loading loaders-conveyors	14	14	0	2	10	
84295121	Motor infrastructures, suitable for receiving equipment of item 8430.69.1, with flywheel power $\geq 609$ hp	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
84295129	Other motor infrastructures, etc.	14	14	2	2	10	
84295191	Loaders/shovel loaders, of a flywheel power $\geq 399$ hp	0	0	0	0	0	
84295192	Loaders/shovel loaders, of a flywheel power $\leq 59$ hp	0	0	0	0	0	
84295199	Other loaders/shovel loaders, front loading	14	14	0	2	10	
84295211	Diggers capacity load $\geq 19$ m <sup>3</sup> , flywheel power $\geq 650$ hp	0	0	0	0	0	
84295212	Diggers capacity load $\geq 19$ m <sup>3</sup> , flywheel power $\leq 54$ hp	0	0	0	0	0	
84295219	Other diggers with capacity load $\geq 19$ m <sup>3</sup>	14	14	0	2	10	
84295220	Motor infrastructures, suitable for receiving equipment of subheadings 8430.49, 8430.61 or 8430.69, fitted or not with a rail-mounted device	0	0	0	0	0	
84295290	Other excavating machines, etc., superstructure capable of 360° rotation	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84295900	Other bulldozers, excavators, loaders, etc.	14	35	0	2	10	
84301000	Piledrivers and pile-extractors	14	14	2	0	10	
84302000	Snowploughs and snow-blowers	0	0	0	0	0	
84303110	Coal or rock cutters, self-propelled	0	0	0	0	0	
84303190	Self-propelled tunnel and gallery drilling machines	14	10	2	2	10	
84303910	Other coal or rock cutters	0	0	0	0	0	
84303990	Other drilling machines for tunnels and galleries	2	10	2	0	15	
84304110	Percussion type cutters, self-propelled	14	14	0	2	15	
84304120	Rotary drilling machinery, self-propelled	14	14	0	2	E	
84304130	Rotary boring machinery, self-propelled	0	0	0	0	0	
84304190	Other rotary boring or sinking machinery, self-propelled	14	14	0	2	10	
84304910	Other drilling of percussion	10	10	0	0	8	
84304920	Other rotary boring machines	35	0	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84304990	Other drilling/boring machines	10	10	0	0	10	
84305000	Other self-propelled earth-moving machinery and equipment, etc.	14	10	0	2	10	
84306100	Tamping or compacting machinery, etc. except self-propelled	14	14	0	0	10	
84306911	Front equipment for dig-loaders, etc. capacity>4 m <sup>3</sup>	0	0	0	0	0	
84306919	Other front equipment, etc. except self-propelled	14	14	0	2	10	
84306990	Other levelling machinery, etc. except self-propelled	35	14	2	0	10	
84311010	Parts of pulley tackles, hoists, winches, etc.	16	16	16	16	10	
84311090	Parts of other pulley, blocks, hoists, winches, etc.	14	14	0	2	15	
84312011	Parts of self-propelled fork-lift trucks	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84312019	Parts of other fork-lift trucks	14	14	0	2	15	
84312090	Parts of other vehicles for moving loads, with lifting device	14	14	0	2	10	
84313110	Parts of lifts	14	14	2	2	10	
84313190	Parts of skip hoists/escalators	14	14	0	2	10	
84313900	Parts of machinery of elevation of load, etc.	14	14	0	2	10	
84314100	Buckets, shovels, grabs, etc. for levelling machinery	14	14	0	2	10	
84314200	Bulldozer or angledozer blades	14	14	2	2	10	
84314310	Parts for rotary boring machinery	0	0	0	0	0	
84314390	Parts of others boring machinery/perforation	14	14	0	2	10	
84314910	Parts of cranes, other machinery of load/discharge	14	14	0	2	10	
84314921	Booths for levelling machinery/appliance, etc.	10	10	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84314922	Tracks for machines or apparatus of heading 84.29 or 84.30	14	14	0	0	10	
84314923	Fuel tanks and other reservoirs	0	14	0	0	10	
84314929	Other parts of levelling machinery, etc.	0	0	0	0	0	
84321000	Ploughs	14	14	2	0	10	
84322100	Disc harrows, used agricultural, etc. for soil preparation	14	14	2	0	10	
84322900	Other harrows, scarifiers, cultivators, weeders, hoes, etc.	14	14	2	0	E	
84323010	Seeders-fertilizers	14	14	2	0	E	
84323090	Other seeders, planters and transplanters	35	14	0	0	15	
84324000	Manure spreaders/fertilizer distributors	14	14	2	0	15	
84328000	Other machinery, etc. for soil preparation	14	14	0	0	10	
84329000	Parts of machinery, etc. for soil preparation	14	14	2	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84331100	Lawn mowers, motorized device cuts in a horizontal plan	35	18	18	18	15	
84331900	Other lawn mowers	18	18	18	18	E	
84332010	Harvesters, including cutter bars for mounting on tractors, row-conditioning device of finger rotor and comb etc.	14	14	0	0	10	
84332090	Other mowers, including cutter bars for tractor mounting	35	14	0	0	10	
84333000	Other haymaking machinery	14	14	0	0	15	
84334000	Straw or fodder balers, including pick-up balers	14	14	0	0	E	
84335100	Combine harvester-threshers	14	14	0	0	10	
84335200	Other threshing machinery	14	14	2	2	10	
84335300	Root or tuber harvesting machine	14	14	2	2	15	
84335911	Harvesting machine for cotton, capacity 2 rows, flywheel power not exceeding 80 hp	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84335919	Other harvesting machinery for cotton	0	0	0	0	0	
84335990	Other machinery for threshing	0	14	2	2	15	
84336010	Selectors of fruits	14	14	2	0	10	
84336021	Machines for cleaning, sorting or grading eggs, capacity $\geq 36\ 000$ /hour	0	0	0	0	0	
84336029	Other machines for cleaning, sorting or grading eggs	14	14	0	0	15	
84336090	Machines for cleaning/sorting/grading eggs and agricultural products	14	14	0	0	E	
84339010	Parts of lawn mowers	16	16	16	16	10	
84339090	Parts of lawn mowers for harvesting/threshing, etc.	14	14	0	2	10	
84341000	Milking machines	14	14	0	0	E	
84342010	Machinery for processing milk	14	14	0	0	E	
84342090	Other dairy machineries	14	14	2	0	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84349000	Parts of milking machines and dairy machinery	14	14	0	2	10	
84351000	Machinery for the production of wine, cider, fruit juice, etc.	14	14	2	0	15	
84359000	Parts of machines for the production of wine, cider, etc.	14	14	2	0	10	
84361000	Machines and equipment for preparing food for animals/animal feed	14	14	0	0	10	
84362100	Poultry incubators and brooders	14	14	0	0	10	
84362900	Other machinery for aviculture	14	14	0	0	8	
84368000	Other machinery for agricultural, horticultural, etc.	14	14	0	0	15	
84369100	Parts of machinery for aviculture	14	14	0	2	10	
84369900	Parts of machinery for agricultural, horticultural, etc.	14	14	2	2	10	
84371000	Machines for cleaning, sorting, etc. of grains, vegetables, dry products	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
84378010	Machinery for trituration or grinding of grains	2	14	0	0	10	
84378090	Other machinery for grinding industry, treatment of cereals, etc.	14	14	0	0	E	
84379000	Parts of machines for cleaning, sorting, etc. of grains	14	14	0	2	10	
84381000	Bakery machines and machines for manufacturing of pastry industry, etc.	2	14	0	0	10	
84382011	Machinery for production of chocolates, capacity $\geq 150$ kg/hour	0	0	0	0	0	
84382019	Other machinery and equipment for the confectionery industry	14	14	2	0	10	
84382090	Machinery for the manufacture of cocoa or chocolate	14	14	0	0	15	
84383000	Machinery for sugar manufacture	14	14	2	0	10	
84384000	Brewery machinery	14	14	0	0	15	
84385000	Machinery for the preparation of meat	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
84386000	Machinery for the preparation of fruits/vegetables	14	14	0	0	10	
84388010	Machinery for extracting essential oils from citrus fruits	14	14	0	0	10	
84388020	Automatic machine for beheading, tailing and gutting fish, capacity > 350 units per minute	0	0	0	0	0	
84388090	Other machinery and apparatus for food industry preparation/manufacture, etc.	14	14	0	0	E	
84389000	Parts of machinery for food industry	14	14	0	2	10	
84391010	Machines for treatment raw materials, for cellulosic pulp	14	14	2	0	10	
84391020	Classifying and purifying of cellulose pulp	14	14	2	0	15	
84391030	Refiners for production of cellulose pulp	14	14	2	0	10	
84391090	Other machinery for production of cellulosic pulp	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
84392000	Machinery for production of paper/paperboard	14	14	0	0	10	
84393010	Reeler-tensioners for finishing paper or paperboard	14	14	2	0	10	
84393020	Impregnating machines for paper or paperboard	14	14	0	0	10	
84393030	Machinery for making corrugating paper or paperboard	14	14	2	0	10	
84393090	Other finishing machines and apparatus for paper or paperboard	14	14	2	0	10	
84399100	Parts of machinery for production of cellulosic pulp	14	14	0	0	10	
84399910	Rollers, corrugators or press rollers, for corrugating machines, useful width $\geq 2\,500$ mm	0	0	0	0	0	
84399990	Other parts of machinery for production/finishing paper/paperboard	14	14	0	0	10	
84401011	Machines and devices for sewing notebooks, with automatic feeding	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
84401019	Other machines and devices for sewing notebooks	2	14	0	0	10	
84401020	Machines for producing paperboard covers, gluing device, production capacity > 60 units/minute	0	0	0	0	0	
84401090	Other book-binding machinery	14	14	0	0	10	
84409000	Parts of book-binding machinery	2	14	0	0	10	
84411010	Cutter-reelers for paper, paperboard, etc. speed > 2 000 m/min	0	0	0	0	0	
84411090	Other cuttings for paper pulp, paper or paperboard	2	14	0	0	10	
84412000	Machines for making paper bags or envelopes, of any size.	14	14	0	0	10	
84413010	Folding and gluing machines for manufacturing paper boxes	14	14	0	0	10	
84413090	Machines for making cartons, tubes, drums, of paper, etc.	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
84414000	Machines for moulding articles in paper pulp/paper/paperboard	2	14	0	0	10	
84418000	Other machinery for making paper pulp/paper/paperboard	2	10	0	0	10	
84419000	Parts of machinery for making paper pulp, paper, etc.	14	14	0	0	10	
84423010	Machinery for composing by photographic process	2	10	0	0	10	
84423020	Machines, apparatus and equipment for composing typographic characters by other processes, whether or not fitted with a casting device	0	0	0	0	0	
84423090	Other machines, equipment and material not previously mentioned	14	14	0	0	10	
84424010	Parts of machines for composing by photographic process	2	10	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84424020	Parts of machines, apparatus and equipment for composing typographic characters by other processes, etc.	0	0	0	0	0	
84424090	Parts of other machines/apparatus for preparing/manufacturing clichés	14	14	0	2	10	
84425000	Typographic characters and other elements of impression	14	14	0	2	10	
84431110	Offset printing machinery and apparatus, fed by reels, multi-colour printing etc., width $\geq$ 900 mm, printing units in tower configuration, and automatic reel etc.	0	0	0	0	0	
84431190	Other offset printing machinery, reel fed	2	14	0	0	10	
84431200	Offset printing machinery, sheet fed, for office use $\leq$ 22 x 36 cm	2	14	0	0	10	
84431310	Offset printing machinery, multicolour with plastic material, etc.	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
84431321	Offset printing machinery, reels fed, printing speed $\geq 12\,000$ sheets/hour	0	0	0	0	0	
84431329	Other offset print. machinery/appliances, format $\leq 37,5 \times 51$ cm	2	14	0	0	10	
84431390	Other offset print. machinery/appliances	2	14	0	0	10	
84431400	Printing machinery and apparatus, letterpress, reel-fed, except flexographic machines and apparatus	0	0	0	0	0	
84431500	Printing machinery and apparatus, letterpress, not reel-fed, except flexographic machines and apparatus	14	14	0	0	10	
84431600	Flexographic printing machinery/appliances	14	14	0	0	10	
84431710	Rotary machines for heliogravure	14	14	0	0	10	
84431790	Other gravure printing machinery/appliances	14	14	0	0	15	
84431910	Machines and apparatus for printing using blocks, cylinders and other printing elements, for screen printing	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
84431990	Other offset printing machinery	14	14	0	0	10	
84433111	Inkjet printer width $\leq 420$ mm	35	12	0	2	10	
84433112	Solid wax thermal transfer printer (such as solid ink and dye sublimation)	0	0	0	0	0	
84433113	Laser printer, LED or LCD monochrome, width $\leq 280$ mm	35	12	0	2	10	
84433114	Laser printer, LED or LCD monochrome, width $> 280$ mm and $\leq 420$ mm	0	0	0	0	0	
84433115	Laser printer, LED or LCD polychromatic	0	0	0	0	0	
84433116	Other printers with width of printing $> 420$ mm	0	0	0	0	0	
84433119	Other printers with capacity of printing $\leq 45$ ppm	12	12	0	2	10	
84433191	Other printers with printing by thermal system	12	12	0	2	10	
84433199	Other multifunction printers	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
84433221	Line impact printers	0	0	0	0	0	
84433222	Impact printer with braille characters	0	0	0	0	0	
84433223	Impact printers, dot matrix printers	16	16	0	2	10	
84433229	Other impact printers	16	16	0	2	10	
84433231	Inkjet printer with printing width $\leq 420$ mm	16	16	0	2	10	
84433232	Thermal transfer printer (solid wax)	0	0	0	0	0	
84433233	Laser printer, LED or LCD monochrome, width $\leq 280$ mm	12	12	0	2	10	
84433234	Laser printer, LED or LCD monochrome, width $> 280$ mm and $\leq 420$ mm	0	0	0	0	0	
84433235	Laser printer, LED or LCD monochrome, printing speed $\leq 20$ ppm	0	12	0	0	10	
84433236	Laser printer, LED or LCD monochrome, printing speed $> 20$ ppm	0	0	0	0	0	
84433237	Thermal printer, used in printing images for medical diagnosis etc. e layer	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
84433238	Others, with printing width > 420 mm	0	0	0	0	0	
84433239	Other printers with printing speed < 30 ppm	16	16	0	2	10	
84433240	Other printers by sheet fed	0	0	0	0	0	
84433251	Pen plotter	12	12	2	2	10	
84433252	Other printers with printing width > 580 mm	0	0	0	0	0	
84433259	Other plotters	16	16	2	2	10	
84433291	Postal bar code printers, 3 in 5, fluorescent ink, speed $\leq 4,5$ m/s and 1,4 mm pitch	0	0	0	0	0	
84433299	Other input and output units for data processing machines	16	16	2	2	10	
84433910	Inkjet printing machinery	2	14	0	0	10	
84433921	Electrostatic copying machines for reproducing image etc. by intermediate support (indirect process), monochromatic, for copies of a surface area $\leq 1$ m <sup>2</sup> , speed < 100 copies per minute	2	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
84433928	Other indirect process electrostatic copying machines	0	0	0	0	0	
84433929	Other direct reproduction electrostatic photocopying appliance	14	14	0	0	10	
84433930	Photocopy appliance by optical system	14	14	0	0	10	
84433990	Other inkjet printing machinery	2	14	0	0	10	
84439110	Parts of offset printing machinery, sheets fed $\leq 22 \times 36$ cm	14	14	0	2	10	
84439191	Auxiliar printing machine, folders	2	14	0	0	10	
84439192	Auxiliar printing machine (automatic numerators)	2	14	0	0	10	
84439199	Other auxiliary machinery for printing	14	14	0	0	15	
84439911	Other printing mechanisms, even without built-in print head	12	12	2	2	10	
84439912	Print heads	0	0	0	0	0	
84439919	Other impact printing mechanisms	8	8	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84439921	Other printing mechanism, even without print head included	8	8	2	2	10	
84439922	Other print head for inkjet mechanism	0	0	0	0	0	
84439923	Other ink cartridges	0	0	0	0	0	
84439929	Other parts/accessories for printers/plotters	8	8	0	2	10	
84439931	Other printing mechanism, even without photosensitive cylinder incorporated	0	0	0	0	0	
84439932	Other cylinder covered by semiconductor photoelectric material	0	0	0	0	0	
84439933	Other developer cartridges (toner)	0	0	0	0	0	
84439939	Other parts and accessories for electrostatic photocopiers	8	8	2	2	10	
84439941	Other printing mechanism, even without print head	8	8	0	2	10	
84439942	Other print heads	0	0	0	0	0	
84439949	Other laser, LED, LCD printing mechanism, parts and accessories	8	8	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84439950	Other printing mechanism, its parts and accessories	8	8	0	2	10	
84439960	Other printing circuits with assembled electronic/electric components	12	12	0	2	10	
84439970	Other trays and drawers, their parts and accessories	8	8	0	2	10	
84439980	Mechanisms for feeding or sorting paper or documents, their parts and accessories	8	8	0	2	10	
84439990	Other parts and accessories for printing	8	8	2	2	10	
84440010	Machines for extruding synthetic or artificial textile material artifice	2	14	2	0	10	
84440020	Machines for cutting or breaking synthetic or artificial textile fibres	0	0	0	0	0	
84440090	Other machines for stretching or texturing synthetic or artificial textile materials	0	0	0	0	0	
84451110	Carding for wool	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
84451120	Carding for other vegetable textile fibres; paper yarn and paper yarn fabrics (chapter 53)	0	0	0	0	0	
84451190	Carding for preparing of other textile materials	2	14	2	0	10	
84451200	Textile combining machines	0	0	0	0	0	
84451300	Drawing or roving machines of textile materials	0	0	0	0	0	
84451910	Machines for preparing silk	0	0	0	0	0	
84451921	Machines for recovering ropes, threads, etc., transforming them into fibres suitable for carding	2	14	2	0	10	
84451922	Machines for separating cotton fibres from the seeds	2	14	0	0	10	
84451923	Machines for degreasing, washing, bleaching or dyeing textile fibres in bulk or raw form	14	14	0	0	10	
84451924	Wool fibre working machines	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
84451925	Machines for openers for other vegetable textile fibres (chapter 53)	0	0	0	0	0	
84451926	Wool carbonising machines	0	0	0	0	0	
84451927	Wool stretching machines	0	0	0	0	0	
84451929	Other machines for preparing other textile materials	2	14	0	0	10	
84452000	Textile spinning machine	0	0	0	0	0	
84453010	Twisting machines of textile material	0	0	0	0	0	
84453090	Other textile doubling or twisting machines	14	14	0	0	E	
84454011	Automatic weft winding machines (spooling machines) for textile materials	0	0	0	0	0	
84454012	Automatic winding machines for elastane yarns	0	0	0	0	0	
84454018	Other textile winding machines, with automatic knotter	0	0	0	0	0	
84454019	Other textile winding machines, automatic	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
84454021	Non-automatic textile winding machines, speed $\geq 4\,000$ m/min	0	0	0	0	0	
84454029	Other winding machines for textile material, non-automatic	2	14	0	0	10	
84454031	Machines for making hanks, with control/automatic tying	0	0	0	0	0	
84454039	Other machines for making hanks	2	14	2	0	10	
84454040	Automatic ball winding machines of textile material	0	0	0	0	0	
84454090	Other textile winding or reeling machines	2	14	2	0	10	
84459010	Textile warping machines	2	14	2	0	10	
84459020	Drawing-in and reeling machine for textile material	0	0	0	0	0	
84459030	Warp tying-in or twisting machines of textile material	2	14	2	0	10	
84459040	Automatic heddle-positioning machine for textile material	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
84459090	Other machines for production/preparation of textile yarns	14	14	0	0	10	
84461010	Looms for fabric of width $\leq 30$ cm, jacquard mechanism	0	0	0	0	0	
84461090	Other looms for fabric of width $\leq 30$ cm	2	14	0	0	10	
84462100	Shuttle looms for fabric of width $> 30$ cm, motor-driven	2	14	2	0	10	
84462900	Other shuttle looms for fabric of width $> 30$ cm	2	14	0	0	10	
84463010	Air jet loom for fabrics of width $> 30$ cm, without shuttle	0	0	0	0	0	
84463020	Water jet looms for fabrics of width $> 30$ cm, without shuttle	0	0	0	0	0	
84463030	Projectile looms for fabrics of width $> 30$ cm, without shuttle	0	0	0	0	0	
84463040	Looms for fabrics of width $> 30$ cm, without shuttle, with rapiers	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
84463090	Other looms for fabric, width > 30 cm, without shuttle	2	14	2	0	10	
84471100	Circular knitting machines, with a cylinder diameter $\leq$ 165 mm	0	0	0	0	0	
84471200	Circular knitting machines with cylinder diameter > 165 mm	2	14	0	0	10	
84472010	Manual flat knitting machines for mesh	20	20	20	20	15	
84472021	Flat knitting, motorised, for production of warp mesh	0	0	0	0	0	
84472029	Other flat knitting, motorised, for mesh	2	14	0	0	10	
84472030	Stitch-bonding machines	2	14	0	0	10	
84479010	Machine for making knotted netting/tulle/bobinot tulle	0	0	0	0	0	
84479020	Automatic embroidery machines	0	0	0	0	0	
84479090	Other machines for making gimped, yarn, tulle, etc. for tufting	2	14	0	0	10	
84481110	Dobbies for weaving looms	2	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
84481120	Jacquards mechanisms for looms	0	0	0	0	0	
84481190	Card reducers, punches and copiers, etc.	2	14	0	0	10	
84481900	Other machinery and auxiliary equipment for working etc. textile material	2	14	0	0	10	
84482010	Machines for extruding nipples of synthetic/artificial textile material	0	0	0	0	0	
84482020	Other parts/accessories of machines for extruding nipples of textile material	14	14	0	0	10	
84482030	Other parts/accessories of machines for cutting or breaking textile fibre	0	0	0	0	0	
84482090	Other parts/accessories of machines for stretching, etc. textile fibre	0	0	0	0	0	
84483100	Parts and accessories of machines for the production of carding linings	2	14	0	0	10	
84483211	Parts and accessories of machines for the production of (flat) letter hats	2	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84483219	Other parts and accessories of machines for textile processing machines, except carding garments	2	14	0	0	10	
84483220	Parts and accessories for textile combing machines	0	0	0	0	0	
84483230	Drawing or roving machines of textile material	2	14	0	0	10	
84483240	Parts and accessories of machines for preparing silk	0	0	0	0	0	
84483250	Parts and accessories of wool carbonising machines	0	0	0	0	0	
84483290	Other parts and accessories of machines for textile material production	2	14	0	0	10	
84483310	Spindle sliders for textile preparation machines	2	14	0	0	10	
84483390	Spindles, their vanes and rings, for textile preparation machines	2	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
84483911	Parts and accessories for intermittent spinning machines (self-spinning machines) for preparing textile materials	2	14	0	0	10	
84483912	Parts and accessories of tow-to-yarn machines for preparing textile materials	0	0	0	0	0	
84483917	Parts and accessories of other spinning machines for textile materials	2	14	0	0	10	
84483919	Parts and accessories of machines for doubling/twisting textile materials	2	14	0	0	10	
84483921	Parts and accessories of weft winding machines	0	0	0	0	0	
84483922	Parts/accessories of automatic winding machines for elastane yarns	0	0	0	0	0	
84483923	Parts and accessories of other automatic winding machines	2	14	0	0	10	
84483929	Parts and accessories of other reeling/winding machines	2	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
84483991	Parts and accessories of warpers	2	14	0	0	10	
84483992	Parts and accessories of heddle and reed drawing-in machines	0	0	0	0	0	
84483999	Parts and accessories of other machine for working textile material	2	14	0	0	10	
84484200	Reeds, heddles and heddle frames for weaving looms	2	14	0	0	10	
84484910	Parts and accessories of auxiliary machinery for looms	2	14	0	0	10	
84484920	Parts and accessories of looms for weaving fabrics of a width > 30 cm, shuttleless, water-jet or projectile type	0	0	0	0	0	
84484990	Other parts and accessory of looms for weaving fabric	2	14	0	0	10	
84485100	Sinkers, needles, etc. used in forming stitches	0	0	0	0	0	
84485910	Parts and accessories of circular knitting machines	2	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
84485921	Parts and accessories of hand-operated flat knitting machines	16	16	16	16	10	
84485922	Parts and accessories of flat warp knitting machines used for the production of knitted fabrics	0	0	0	0	0	
84485929	Other parts and accessories of other flat knitting	2	14	0	0	10	
84485930	Parts and accessories of machines for the manufacture of nets, tulles, mesh fabrics, etc.	0	0	0	0	0	
84485940	Parts and accessories of machines for the manufacture of guipure, lace, and similar products	14	14	2	0	10	
84485990	Other parts/accessories of other knitting, stitch-bonding machines	2	14	0	0	10	
84490010	Machinery for the manufacture/finishing of felt	14	14	2	0	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84490020	Machinery for the manufacture of nonwovens	0	0	0	0	0	
84490080	Other machinery for the manufacture/finishing of felt hat	14	14	2	0	10	
84490091	Other machinery for the manufacture of nonwovens	0	0	0	0	0	
84490099	Parts and accessories of machinery for manufacture/finishing of felt, etc.	2	14	0	0	10	
84501100	Washing machines, capacity $\leq$ 10 kg, fully automatic machines	20	20	8	20	15	
84501200	Washing machines, capacity $\leq$ 10 kg, with built-in centrifugal dryer	20	20	20	20	E	
84501900	Other washing machines, capacity $\leq$ 10 kg of dry clothes	20	20	20	20	10	
84502010	Continuous laundry washing tunnels capacity > 10kg dry clothes	0	0	0	0	0	
84502090	Other washing machines, capacity > 10 kg of dry clothes	35	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
84509010	Parts of washing machines, capacity > 10 kg of dry clothes	14	14	0	0	10	
84509090	Parts of washing machines, capacity ≤ 10 kg of dry clothes	16	16	16	16	10	
84511000	Dry-cleaning machines	14	14	2	0	10	
84512100	Clothes drying machines, capacity ≤ 10 kg of dry clothes	20	20	20	20	15	
84512910	Other machines for drying clothes (microwaves type), production ≥ 120 kg/h	0	0	0	0	0	
84512990	Other machines for drying clothes	2	14	0	0	15	
84513010	Ironing machines and presses for clothes, automatics	0	0	0	0	0	
84513091	Ironing presses for clothes, weighing ≤ 14 kg	20	20	20	20	10	
84513099	Other ironing machines and presses, including fusing presses	14	14	0	0	15	
84514010	Machines for washing yarns/fabric/articles of textile materials	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
84514021	Machines for dyeing fabrics in rolls, by static pressure, etc.	2	14	0	0	15	
84514029	Other machines for dyeing or bleaching fabric yarns	14	14	0	0	15	
84514090	Machines for dyeing or bleaching other textile materials	14	14	0	0	10	
84515010	Inspection machines for fabrics	0	0	0	0	0	
84515020	Automatic machines, for stacking or cutting fabrics	0	0	0	0	0	
84515090	Other machines for reeling, unreeling, folding, pinking fabrics	14	14	2	0	10	
84518000	Other machinery for working textile materials	2	14	0	0	10	
84519010	Parts of drying machines, capacity $\leq$ 10 kg of dry clothes	16	16	16	16	10	
84519090	Parts of other machinery for working textile materials	14	14	0	2	10	
84521000	Sewing machines, domestic use	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84522110	Sewing machines for leather or skins, automatic	0	0	0	0	0	
84522120	Sewing machines, automatic	0	0	0	0	0	
84522190	Sewing machines for other materials, automatic	0	0	0	0	0	
84522910	Sewing machines for leather or skins, non-automatic	2	10	0	0	10	
84522921	Overlock sewing machines, non-automatic	0	0	0	0	0	
84522922	Buttonhole sewing machines, non-automatic	0	0	0	0	0	
84522923	Zig-zag machines, for inserting elastic, non-automatic	0	0	0	0	0	
84522924	Straight stitch sewing machines, non-automatic	2	10	0	0	8	
84522925	Overedge sewing machines (coverstitch machines), non-automatic	2	10	0	0	8	
84522929	Other sewing machines for textiles, non-automatic	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
84522990	Other sewing machines, non-automatic	2	10	0	0	10	
84523000	Sewing machine needles	2	14	0	0	10	
84529020	Furniture, bases and covers for sewing machines and its parts	18	18	18	18	10	
84529081	Thread guides, shuttle hooks, and bobbin holders for sewing machines	16	16	16	16	10	
84529089	Other parts of sewing machines for domestic use	16	16	16	16	10	
84529091	Thread-guides, shuttles hooks, etc. for other sewing machines	2	14	0	0	10	
84529092	Parts for overlock sewing machines	0	0	0	0	0	
84529093	Rotary shuttles for sewing machines	0	0	0	0	0	
84529094	Bodies cast by moulding	14	14	0	0	15	
84529099	Parts of other sewing machines	0	0	0	0	0	
84531010	Machines for splitting leather with a usable width of $\leq 3$ m, endless blades, featuring programmable electronic control	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
84531090	Other machines for the preparation, tanning, and working of leather and skins	14	14	0	0	10	
84532000	Machinery for making or repairing footwear	2	14	2	0	10	
84538000	Machines for making/repairing footwear/other articles of leathers/skins	14	14	0	0	10	
84539000	Parts of machines for production/tanning, etc. of leathers/skins	14	14	0	2	10	
84541000	Converters for metallurgy, steelmaking, or foundry	14	14	0	0	10	
84542010	Ingot moulds	2	14	0	0	10	
84542090	Crucibles or foundry ladles	14	14	0	0	E	
84543010	Pressure die-casting machines	2	14	2	0	15	
84543020	Centrifugal casting machines	0	0	0	0	0	
84543090	Other casting machines used in metallurgy/metal foundries, etc.	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84549010	Parts of centrifugal casting machines	0	0	0	0	0	
84549090	Parts of converters, etc., for metallurgy, steelmaking, or foundry	14	14	2	2	10	
84551000	Tube mills, of metal	14	14	0	0	10	
84552110	Hot rolling mills and combined hot and cold rolling mills, with smooth rollers, of metals	2	14	0	0	10	
84552190	Other hot rolling mills and combined hot and cold rolling mills, with smooth rollers, of metals	14	14	0	0	15	
84552210	Cold-rolling mills for metal, with smooth rolls	14	14	2	0	15	
84552290	Other cold-rolling mills for metal	14	14	0	0	10	
84553010	Rolls for rolling mills, melted, of steel/nodular iron	14	14	2	0	10	
84553020	Rolls for rolling mills, etc. carbon $\geq 0,80$ %, etc.	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
84553090	Other rolls for rolling mills of metal	2	14	2	0	10	
84559000	Other parts of metal mills	14	14	0	2	10	
84561011	Laser or other light or photon beam machine tools, numerically controlled, for cutting metal sheets with a thickness > 8 mm	0	0	0	0	0	
84561019	Other laser or other light or photon beam machine tools, numerically controlled, for cutting metal sheets with a thickness > 8 mm	14	14	2	0	10	
84561090	Other machine-tools operated by laser, etc.	14	14	0	0	15	
84562010	Ultrasonic machine-tools, numeric controlled	0	0	0	0	0	
84562090	Other machine-tools operated by ultrasonic processes	0	0	0	0	0	
84563011	Electroerosion machine tools for texturing cylindrical surfaces, numeric controlled	0	0	0	0	0	
84563019	Other machine tools operated by electrodischarge, numerically controlled	2	14	2	0	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84563090	Other machine-tools operated by electrodischarge	14	14	2	0	10	
84569000	Other machine tools working to remove any material	14	14	0	0	15	
84571000	Machining centres, for working metals	14	20	2	0	15	
84572010	Unit construction machine, for working metals, numerically controlled	14	14	2	0	10	
84572090	Other unit construction machines, for working metals	14	14	2	0	10	
84573010	Multi-station transfer machines, for working metals, numerically controlled	14	14	2	0	10	
84573090	Other multi-station transfer machines, for working metals	14	14	0	0	10	
84581110	Horizontal lathes for working metals, with numerical control and turret type	14	14	2	0	10	
84581191	Horizontal lathes for working metals, 6 or more work spindle holder	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
84581199	Other horizontal lathes, for working metals, with numeric control	14	14	0	0	15	
84581910	Horizontal lathes, for working metals, with numerical control and turret type	14	14	0	0	10	
84581990	Other horizontal lathes for working metals, without numerical control	14	14	2	0	10	
84589100	Other horizontal lathes for working metals, with numerical control	14	14	0	0	10	
84589900	Other lathes for working metals, without numerical control	14	14	0	0	15	
84591000	Machine tools for drilling, boring, milling, tapping internally or externally metals, units with sliding head	14	14	2	0	10	
84592110	Machine tools for drilling, etc. metals, radial, numerically controlled	14	14	0	0	10	
84592191	Machine tools for drilling, etc. metals, with more than one single- or multi-spindle head.	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84592199	Other machine tools for drilling , etc. metals, with numerical control	14	14	0	0	10	
84592900	Other machine-tools for drilling, etc. metals	14	14	0	0	10	
84593100	Other boring-milling machines for working metals, with numerical control	14	14	2	0	10	
84593900	Other boring-milling machines for working metals, without numerical control	14	14	0	0	10	
84594000	Other boring machines for working metals	14	14	0	0	10	
84595100	Milling machines, for working metals, with console, with numerical control	14	14	0	0	10	
84595900	Milling machines, for working metals, with console, without numerical control	14	14	0	0	10	
84596100	Milling machines, for working metals, without console, without numerical control	14	14	0	0	10	
84596900	Milling machines for working metals, without console, without numerical control	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
84597000	Other threading or tapping machines, for working metals	2	14	0	0	10	
84601100	Machines for grinding flat surfaces etc., with numerical control	14	14	0	0	15	
84601900	Other machines for grinding flat surfaces, etc.	14	14	0	0	15	
84602100	Other machines for grinding flat surfaces $\geq 0,01$ mm, with numerical control	14	14	2	0	10	
84602900	Other machine tools for grinding/cermets, precision $\geq 0,01$ mm	14	14	2	0	15	
84603100	Machine tools for sharpening/cermets, with numerical control	2	14	2	0	15	
84603900	Other machines-tools for sharpening/cermets	14	14	0	0	15	
84604011	Honing machines for cylinders of metals, diameter $\leq 312$ mm, with numerical control	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84604019	Honning machines for metals/cermets, with numerical control	14	14	2	0	10	
84604091	Other honning machines for cylinders of metals/cermets, diameter $\leq 312$ mm	14	14	0	0	10	
84604099	Other honning machines for cylinders of metals/cermets	14	14	0	0	10	
84609011	Other machine tools for polishing metals/cermets, with five or more heads and a rotary workpiece holder, with numerical control	0	0	0	0	0	
84609012	Grinding machine tools, heads $\geq 2$ , rotary workpiece holder	0	0	0	0	0	
84609019	Other machine tools for sharpening etc. metals/cermets, with numerical control	14	14	2	0	10	
84609090	Other machine tools for sharpening, etc. metals/cermets	2	14	0	0	10	
84612010	Machine-tools for gears	2	14	0	0	10	
84612090	Machine-tools for shaping gear	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
84613010	Gear broaching machines, with numerical control	2	14	2	0	10	
84613090	Other gear broaching machines	14	14	2	0	10	
84614010	Machines for cutting or finishing gears, with numerical control	0	0	0	0	0	
84614091	Gear tooth rounding machines	2	14	2	0	10	
84614099	Other machines for cutting or finishing gears	2	14	0	0	10	
84615010	Machine tools for cutting or sectioning metals, with endless saw blades	14	14	2	0	15	
84615020	Machine tools for cutting or sectioning metals, circular saws blades	14	14	0	0	10	
84615090	Other machine tools for cutting or sectioning metals	14	14	0	0	10	
84619010	Other machine tools that operate by metal or cermet removal, not specified or included in other positions, with numerical control	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
84619090	Other machine tools that operate by metal or cermet removal, etc.	14	14	0	0	10	
84621011	Machine tools for stamping metals, with numerical control	14	14	0	0	E	
84621019	Machines (including presses) for forging hammers, power hammers, and trip hammers, with numerical control	14	14	2	0	E	
84621090	Other machines (including presses) for forging hammers, power hammers, and trip hammers, with numerical control	14	14	0	0	10	
84622100	Machines (including presses) for rolling, bending, coiling, straightening, or flattening metals, with numerical control	35	14	2	0	15	
84622900	Other machines (including presses) for rolling, bending, coiling, straightening, or flattening metals	35	14	0	0	15	
84623100	Machines-tools for shearing metals, with numerical control	14	14	2	0	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84623910	Machines-tools for shearing metals, guillotine type	14	14	2	0	15	
84623990	Other machines-tools for shearing metals	14	14	2	0	15	
84624100	Machine-tools for punching/notching metals, with numerical control	14	14	2	0	10	
84624900	Other machine-tools for punching/notching metals, with numerical control	14	14	0	0	15	
84629111	Hydraulic presses for moulding metal powders by sintering, capacity $\leq 35\ 000$ kN	14	14	2	0	10	
84629119	Other hydraulic presses for metals, etc., capacity $\leq 35\ 000$ kN	14	14	0	0	15	
84629191	Other hydraulic presses for moulding metal powders by sintering	14	14	2	0	E	
84629199	Other hydraulic presses for metals/metallic carbides	14	14	2	0	E	
84629910	Other presses for moulding metal powders by sintering	14	14	2	0	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84629920	Other presses for extrusion of metals/metallic carbides	14	14	2	0	10	
84629990	Other presses for working metals/metallic carbides	14	14	0	0	15	
84631010	Benches for tubes of metals/cermets	14	14	2	0	15	
84631090	Benches for tubes, profiles, wires of metals/cermets	14	14	2	0	10	
84632010	Machines for internal or external threading by rolling, with numerical control	14	14	2	0	10	
84632091	Other machine tools of flat combs, capacity $\geq 160$ threads/min.	0	0	0	0	0	
84632099	Other machines for thread by rolling, for metals mills, etc.	14	14	0	0	10	
84633000	Machines for working wire and threads of metal	14	14	0	0	10	
84639010	Other machine tools for working metals or cermets, operating without material removal, with numerical control	2	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
84639090	Other machine tools for working metals, without material removal	14	14	2	0	15	
84641000	Machine tools for sawing stones, ceramics, concrete, etc.	14	14	0	0	15	
84642010	Machines-tools for grinding or polishing glass	14	14	0	0	15	
84642021	Machine tools for polishing floor, wall tiles, slabs of ceramic	0	0	0	0	0	
84642029	Other machines-tools for grinding or polishing ceramic	14	14	0	0	10	
84642090	Machines-tools for grinding or polishing stone, etc.	14	14	0	0	10	
84649011	Other machine tools for grinding, milling, and drilling glass, with numerical control	0	0	0	0	0	
84649019	Other machines tools for cold-working of glass	2	14	0	0	10	
84649090	Other machines-tools for working tools, ceramics, etc.	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
84651000	Machine tools for working wood, etc. for different operations without tools	2	14	0	0	10	
84659110	Machine-tools for sawing wood, cork, etc. bandsaws	14	14	2	0	10	
84659120	Machine-tools for sawing wood, cork, etc. circular saws	14	14	0	0	15	
84659190	Other machine-tools for sawing wood, cork, bone, etc.	14	14	0	0	15	
84659211	Milling machines for wood, cork, bone, hardened rubber, hard plastics, or similar hard materials, with numerical control	2	14	0	0	10	
84659219	Machine tools for planing, etc. wood, etc. with numerical control	2	14	0	0	10	
84659290	Other machine-tools for planing, etc. wood, cork, etc.	2	14	0	0	10	
84659310	Sanding machines for wood, cork, bone, hard rubber, etc.	2	14	0	0	10	
84659390	Other machine-tools for grinding/polishing wood, cork, etc.	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
84659400	Machine-tools for bending/assembling wood, cork, bone, etc.	14	14	0	0	10	
84659511	Machine-tools for drilling wood, cork, etc. with numerical control	14	14	0	0	10	
84659512	Machine-tools for morticing wood, cork, etc. with numerical control	14	14	2	0	E	
84659591	Other machine-tools for drilling wood, cork, bone, etc.	2	14	0	0	10	
84659592	Other machine-tools for morticing wood, cork, bone, etc.	14	14	2	0	E	
84659600	Machine-tools for splitting/slicing/paring wood, etc.	2	14	2	0	10	
84659900	Other machine-tools for working wood, cork, bone, etc.	2	14	0	0	10	
84661000	Tool holders and automatic opening dies	14	14	0	2	15	
84662010	Workpieces holders for lathes	14	14	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84662090	Workpieces holders for other machines and tools	14	14	0	2	15	
84663000	Dividing heads/special attachments for machines-tools	14	14	0	2	10	
84669100	Parts and accessories of machine tools for working stone, concrete, etc.	14	14	0	2	10	
84669200	Parts and accessories of machine tools for working wood, bone, etc.	14	14	0	2	10	
84669311	Parts and accessories of machine tools operated by ultrasound	0	0	0	0	0	
84669319	Parts and accessories of machine tools operated by laser, etc.	14	14	0	0	10	
84669320	Parts and accessories of machining centers, etc., for working metal	14	14	0	2	10	
84669330	Parts and accessories of lathes for metals	14	14	0	2	10	
84669340	Parts and accessories of machine tools for drilling, milling, etc. metals	14	14	0	2	10	
84669350	Parts and accessories of machine tools for sharpening, etc. metals	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84669360	Parts and accessories of machine tools for planing, etc. gear	14	14	0	2	10	
84669410	Parts and accessories of machine tools for forging, etc. metals	14	14	0	2	10	
84669420	Parts and accessories of machine tools for rolling, etc. metals	14	14	0	2	10	
84669430	Parts and accessories of machine tools for extrusion of metals	14	14	2	2	10	
84669490	Parts and accessories of other machine tools for working metals, etc.	14	14	0	2	10	
84671110	Rotary pneumatic drills, for manual use	2	14	0	0	10	
84671190	Other rotary pneumatic tools, for manual use	2	14	0	0	10	
84671900	Other pneumatic tools, for manual use	2	14	0	0	10	
84672100	Drills with built-in electric motor	20	20	8	20	10	
84672200	Saws with built-in electric motor	20	20	20	20	10	
84672910	Shears with built-in electric motor	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84672991	Cutters for textiles, with built-in electric motor	20	20	20	20	10	
84672992	Screwdrivers and tapping machines with built-in electric motor	35	20	20	20	10	
84672993	Hammers with built-in electric motor	2	14	2	0	10	
84672999	Other tools with built-in electric motor	20	20	20	20	10	
84678100	Chain saws, for manual use	2	10	0	0	10	
84678900	Other tools for manual use, hydraulic electric motor/non-electric	14	14	0	0	10	
84679100	Parts of chain saws, for manual use	2	14	0	0	10	
84679200	Parts of pneumatic tools, for manual use	14	14	0	2	10	
84679900	Parts of tools for manual use, hydraulic electric motor/non-electric	14	14	0	2	15	
84681000	Blowtorches, manual use	16	16	16	16	10	
84682000	Other gas-powered machines and appliances for surface hardening	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84688010	Machine-tools for friction welding	0	0	0	0	0	
84688090	Machine-tools for welding	14	14	0	0	15	
84689010	Parts of blowtorches, manual use	16	16	16	16	15	
84689020	Parts of machine-tools for friction welding	0	0	0	0	0	
84689090	Parts of other machinery for welding, gas-machines and devices	14	14	0	2	10	
84690010	Word-processing machines	14	14	0	0	10	
84690021	Electronic typewriters, with printing speed $\leq 40$ characters/second	20	20	17	20	10	
84690029	Other automatic typewriters	20	20	20	20	10	
84690031	Stenotypes, non-electric weight $\leq 12$ kg	0	0	0	0	0	
84690039	Other typewriters, non-electric	20	20	20	20	10	
84701000	Electronic calculators etc., operating without external source of electric power, etc	20	20	2	20	10	
84702100	Electronic calculating machines, with built-in printer device	20	20	2	20	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84702900	Other electronic calculating machines	20	20	2	20	10	
84703000	Other calculating machines	20	20	8	20	10	
84705011	Cash registers, capable of electronic communication with computer, etc.	16	16	2	2	10	
84705019	Other electronic cash registers	16	16	2	2	15	
84705090	Other cash registers	14	14	0	0	10	
84709010	Postage-franking machines	0	0	0	0	0	
84709090	Other franking machines, tickets-issuing machines and similar	14	14	0	0	10	
84713011	Portable data processing machines, battery/electric powered, weight < 350 g, screen area $\leq 140 \text{ cm}^2$	2	0	0	2	4	
84713012	Portable data processing machines, battery/electric powered, weight < 3,5 kg, screen area < $560 \text{ cm}^2$	35	16	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84713019	Other portable data processing machines, battery/electric powered, portable, weight $\leq 10$ kg	35	16	0	2	15	
84713090	Other portable data processing machines, battery/electric powered, portable weight $\leq 10$ kg, etc	16	16	2	2	E	
84714110	Digital data-processing machines, weight $< 750$ g, etc., data entry/command, screen area $< 280$ cm <sup>2</sup>	35	12	0	2	10	
84714190	Other digital data processing machines, with a CPU, whether or not combined with input and output units	35	16	0	2	15	
84714900	Other automatic data processing machines in the form of systems	35	16	2	2	15	
84715010	Small-capacity digital processing unit, microprocessor, etc, fob $\leq$ USD 12 500	16	16	0	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84715020	Medium-capacity digital processing unit, etc. USD 12 500 < fob ≤ USD 46 000	12	12	2	2	15	
84715030	Big-capacity digital processing unit, etc., USD 46 000 < fob ≤ USD 100 000	8	8	2	2	10	
84715040	Very big-capacity digital processing unit, etc., fob > USD 100 000	4	4	2	2	4	
84715090	Other digital processing, etc.	16	16	2	2	10	
84716052	Keyboards for automatic data processing machines	12	12	0	2	10	ex Category "0" only for: "Keyboard specially adapted for disabled people"

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84716053	Indicators for automatic data processing machines	12	12	0	2	10	ex Category "0" only for: "Indicator or pointer device – computer mouse – specially adapted for disabled person"
84716054	Digitizing tables, for automatic data processing machines	12	12	2	2	10	
84716059	Other input units, for automatic data processing machines	12	12	2	2	10	
84716061	Terminal devices with an alphanumeric keyboard and monochrome video display	16	16	2	2	10	
84716062	Terminal devices with an alphanumeric keyboard and polychrome video display	16	16	0	2	10	
84716080	Self-service banking terminals	16	16	2	2	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84716090	Other input/output units for data-processing machines	16	16	2	2	10	ex Category "0" only for: "Braille products"
84717011	Magnetic disk units, for floppy disks	2	0	0	2	4	
84717012	Magnetic disks units, for hard drives	8	8	0	2	10	
84717019	Other units of magnetic disks	8	8	0	2	10	
84717021	Optical disk units, for data reading	2	0	0	2	4	
84717029	Other units of optical disks	2	0	0	2	4	
84717032	Magnetic tape units, for cartridges	2	0	0	2	4	
84717033	Magnetic tape units, for cassette	2	0	0	2	4	
84717039	Other magnetic tape units	12	12	2	2	10	
84717090	Other storage units	12	12	2	2	10	
84718000	Other automatic units of data-processing machines	16	16	0	2	15	
84719011	Readers or recorders of magnetic cards	12	12	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84719012	Bar-code readers	12	12	0	2	10	
84719013	Magnetizable character readers	12	12	0	2	10	
84719014	Scanners	2	0	0	2	4	
84719019	Other data processing readers or recorders	12	12	2	2	15	
84719090	Other automatic data-processing machines, their units	16	16	2	2	15	
84721000	Hectograph or stencil duplicating machines, for office use	2	14	0	0	10	
84723010	Automatic machines for obliterating postage stamps	2	0	2	2	4	
84723020	Automatic machines for sorting correspondence by format, classifying and distributing it etc.	2	0	2	2	4	
84723030	Automatic machines for selecting and distributing parcels, using optical reading of the postal code	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84723090	Other machines for sorting, folding, enveloping or strapping correspondence, etc.	0	0	0	0	0	
84729010	Automatic cash dispensers, including those performing other operations	16	16	2	2	10	
84729021	Machines of the type used in bank tellers, with an authentication device, electronic, etc.	16	16	2	2	10	
84729029	Other banking machines, with devices for authenticating	16	16	2	2	15	
84729030	Machines for sorting and counting coins or paper money	14	14	0	0	10	
84729040	Pencil sharpeners, punchers, staplers and unstaplers	18	18	18	18	10	
84729051	Automatic document sorters, etc., classification capacity > 400 documents per minute	2	0	2	2	4	
84729059	Other automatic document sorters, incorporating readers or writers of item 8471.90.1	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84729091	Machines for printing addresses or for stamping address plates	0	0	0	0	0	
84729099	Other office, banking, etc. machines and equipment	2	14	0	0	10	
84731010	Parts and accessories of word processing machines	14	14	0	0	10	
84731090	Other parts and accessories of machines of heading 84.69, except word processing machines	16	16	16	16	10	
84732100	Parts and accessories of electronic calculating machines	16	16	16	16	10	
84732910	Printed circuits, assembled, for cash register	12	12	2	2	10	
84732920	Parts and accessories of other calculating/accounting machines	16	16	16	16	10	
84732990	Parts and accessories for franking machines, ticket issuing machines, etc.	8	8	2	2	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84733011	Cabinet with power supply, for automatic data-processing machines	12	12	0	2	10	
84733019	Other cabinets, for automatic data-processing machines	10	10	0	2	10	
84733031	Hard disk drive head disk assembly (HDA), assembled	4	0	0	2	4	
84733032	Magnetic head positioning arms for disk/tape drives	0	0	0	0	0	
84733033	Magnetic heads for disks of tape units	0	0	0	0	0	
84733034	Winding mechanisms for magnetic tape conveyors	0	0	0	0	0	
84733039	Other magnetic disk/tape drive parts and accessories	4	0	0	2	4	
84733041	Motherboards, assembled, for data processing machines	12	12	0	2	E	
84733042	Memory boards (modules) with a surface area $\leq 50 \text{ cm}^2$	12	12	0	2	10	
84733043	Microprocessor boards, even with heat dissipation device	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
84733049	Other printed circuits for automatic data processing machines	12	12	0	2	10	
84733092	Screen for portable microcomputers portable, polychromatic	0	0	0	0	0	
84733099	Other parts and accessories for automatic data processing machines	8	8	0	2	10	
84734010	Printed circuits with assembled electrical or electronic components for office machines/apparatus	12	12	0	2	E	
84734070	Other parts and accessories of banknote dispensing machines etc.	14	14	2	2	10	
84734090	Other parts and accessories for office machines and equipment, etc.	8	8	2	2	10	
84735010	Printed circuits with assembled electrical or electronic components, which can be used interchangeably etc.	12	12	2	2	E	
84735040	Magnetic heads, which can be used interchangeably etc.	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
84735050	Memory modules with a surface area $\leq 50 \text{ cm}^2$ , which can be used interchangeably etc.	12	12	2	2	E	
84735090	Other parts and accessories which can be used interchangeably etc.	16	16	2	2	10	
84741000	Machines and apparatus for selecting, sifting, separating or washing solid mineral substances	14	14	2	0	10	
84742010	Machinery for grinding, etc. solid mineral substances, ball mills	14	14	0	0	10	
84742090	Other machinery for grinding, etc. solid mineral substances	14	14	0	0	10	
84743100	Cement mixers and apparatus for kneading cement	14	14	2	0	10	
84743200	Machines for mixing mineral substances with bitumen	14	14	2	0	15	
84743900	Other machinery for mixing/kneading solid mineral substances	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
84748010	Machinery for production of moulds of sand for foundry	2	14	2	0	10	
84748090	Machinery for agglomerating/moulding solid mineral fuels, etc.	14	14	0	0	10	
84749000	Parts of machinery for screening, etc. mineral substances	14	14	0	2	10	
84751000	Machines for assembling electric lamps, tubes, valves, etc.	0	0	0	0	0	
84752100	Machines for making optical fibres and its sketches	14	14	2	0	10	
84752910	Machines for making glass containers, except flasks	2	14	0	0	10	
84752990	Other machines for manufacturing or hot working glass or glassware	14	14	0	0	15	
84759000	Parts of machines for manufacturing or hot working glass or glass products	14	14	0	0	10	
84762100	Automatic drinks vending machines, with built-in heating or cooling device	2	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
84762900	Other automatic drinks vending machines	14	14	0	0	10	
84768100	Automatic food vending machines with built-in heating or cooling device	2	14	0	0	10	
84768910	Other automatic postal stamps vending machines	0	0	0	0	0	
84768990	Other automatic vending machines of other products	2	14	0	0	10	
84769000	Parts of automatic vending machines	2	14	0	0	10	
84771011	Horizontal, numerically controlled, single-color injection moulding machines for thermoplastic materials, injection capacity $\leq 5\ 000$ , clamping force $\leq 12\ 000$ kN	2	14	0	0	10	
84771019	Other horizontal numerically controlled injection moulding machines for rubber or plastics	2	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
84771021	Other moulding machines, monocolour, for thermoplastic materials, with an injection capacity $\leq 5\,000$ g, clamping force $\leq 12\,000$ kN	2	14	0	0	10	
84771029	Other horizontal injection moulding machines for rubber or plastics	2	14	0	0	10	
84771091	Other numerically controlled rubber/plastic injection moulding machines	2	14	0	0	10	
84771099	Other rubber/plastic injection moulding machines	14	14	0	0	10	
84772010	Extruders for thermoplastics materials, screw diameter $\leq 300$ mm	2	14	0	0	10	
84772090	Other extruders for rubber or plastic	2	14	0	0	10	
84773010	Blow-moulding machines for manufacturing thermoplastic containers $\leq 5$ l, production rate $\leq 1\,000$ units/h, etc.	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
84773090	Other blow-moulding machines for rubber/plastic	14	14	0	0	10	
84774010	Expanded polystyrene (EPS) or expanded polypropylene (EPP) vacuum moulding machines	0	0	0	0	0	
84774090	Other vacuum-moulding machines or thermoforming machines	2	14	0	0	10	
84775100	Machines for moulding or retreading tyres or for moulding or shaping inner tubes	2	14	0	0	10	
84775911	Presses for moulding rubber/plastic capacity $\leq 30\,000$ kN	14	14	0	0	10	
84775919	Other presses for moulding rubber/plastic	14	14	2	0	15	
84775990	Other machinery for moulding rubber/plastic	2	14	0	0	10	
84778010	Machine for joining rubber sheets together or with rubberized fabrics, for the manufacture of tires	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
84778090	Other machinery and apparatus for working rubber/plastic or for manufacturing products thereof	2	14	0	2	10	
84779000	Parts of machines for working rubber/plastic or for manufacturing products thereof	14	14	0	2	10	
84781010	Automatic machines for separating stems from leaves of tobacco	14	14	2	0	10	
84781090	Other machinery for preparing/making up tobacco	14	14	0	0	10	
84789000	Parts of machinery for preparing/making up tobacco	14	14	0	0	10	
84791010	Self-propelled machines for laying, etc. bituminous road cover	14	14	0	2	10	
84791090	Other machinery for public works, building, etc.	14	14	0	0	10	
84792000	Machinery for extraction, etc. oil/fat vegetable/animal	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
84793000	Presses for making panel of particles, wood fibres, etc.	14	14	0	0	15	
84794000	Rope or cable-making machines	2	14	0	0	10	
84795000	Industrial robots	14	14	0	0	10	
84796000	Apparatus of evaporation for cooling of the air	14	14	0	0	10	
84797100	Boarding bridges for passengers, airport use	14	14	0	0	10	
84797900	Other boarding bridges	14	14	0	0	10	
84798110	Differentiators of input and output tensile stresses of the sheet metal in electroplating installations	0	0	0	0	0	
84798190	Other machines and mechanical appliances for treating metal	2	14	0	0	10	
84798210	Other mixers	2	14	0	0	10	
84798290	Other machinery for kneading, crushing, grinding, separating etc.	14	14	0	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84798911	Other presses	14	14	0	0	E	
84798912	Other machines for measuring/dispensing solids/liquids	14	14	0	0	15	
84798921	Basketware and wickerwork machinery	0	0	0	0	0	
84798922	Brush-making machinery	0	0	0	0	0	
84798931	Electric windshield wipers, for aircrafts	18	18	18	18	15	
84798932	Hydraulic accumulators for aircrafts	18	18	18	18	10	
84798940	Metal silos for cereals, fixed, including batteries, etc.	14	14	0	0	10	
84798991	Ultrasonic cleaning equipment	14	14	0	0	15	
84798992	Machines of rudder for embarkations	14	14	0	0	10	
84798999	Other machines and mechanical appliances with their own function	2	14	0	0	10	
84799010	Parts of windshield wipers, etc. for aircrafts	16	16	16	16	15	
84799090	Other parts of machines and mechanical appliances with their own function	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84801000	Moulding boxes for metal foundry	14	14	2	0	E	
84802000	Mould bases	14	14	0	0	15	
84803000	Moulding patterns	14	14	2	0	10	
84804100	Molds for metals, etc. by injection/compression	35	30	0	0	15	
84804910	Moulds for metal/metal carbides	14	14	2	0	10	
84804990	Other moulds for metal/metal carbides	14	14	0	0	15	
84805000	Moulds for glass	14	14	2	0	10	
84806000	Moulds for mineral materials	14	14	0	0	10	
84807100	Molds for rubber/plastic, by injection, etc.	35	30	0	0	E	
84807900	Other moulds for rubber/plastic	2	14	0	0	10	
84811000	Pressure-reducing valves	14	14	2	14	15	
84812011	Rotative valves, of boxes of hydraulic direction, with pinion	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
84812019	Other valves for oil-hydraulic or pneumatic transmissions, rotary, for hydraulic steering gears	0	0	0	0	0	
84812090	Other valves for oleohydraulic or pneumatic transmissions	14	14	0	14	10	
84813000	Check valves	14	14	0	14	10	
84814000	Safety or relief valves	14	14	0	14	10	
84818011	Evacuation valves, used in bathroom and kitchen	18	18	18	18	10	
84818019	Other appliances, used in bathroom and kitchen	18	18	18	18	10	
84818021	Thermostatic or pressure sensitive expansion valves	14	14	0	2	10	
84818029	Other devices used in cooling	14	14	0	14	15	
84818031	Other valves, used in gas equipment, working pressure $\leq 50$ mbar, incorporating thermoelectric safety device, for household appliances	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
84818039	Other valves used in gas equipment	14	14	0	2	10	
84818091	Aerosol valves	18	18	18	18	10	
84818092	Solenoid valves	14	14	0	14	10	
84818093	Sluice valves	14	14	2	14	15	
84818094	Globe valves	14	14	2	14	10	
84818095	Spherical valves	14	14	2	14	10	
84818096	Male valves	14	14	2	14	10	
84818097	Butterfly valves	14	14	0	14	E	
84818099	Taps and other appliances for pipes, etc	14	14	0	14	10	
84819010	Parts of aerosol valves or devices of item 8481.80.1	16	16	16	16	10	
84819090	Parts of taps, other appliances for canalisations, etc.	14	14	0	14	10	
84821010	Ball bearings, radial load	16	16	5	16	10	
84821090	Other ball bearings	16	16	13	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84822010	Tapered roller bearings, including assemblies consisting of cones and tapered rollers, for radial load	16	16	16	16	10	
84822090	Other tapered roller bearings	16	16	16	16	10	
84823000	Spherical roller bearings	16	16	5	16	10	
84824000	Needle roller bearings	16	16	5	16	10	
84825010	Cylindrical roller bearings, radial	16	16	5	16	10	
84825090	Other cylindrical roller bearings	16	16	5	16	10	
84828000	Other roller bearings, including combined ball/roller bearings	16	16	5	16	10	
84829111	Balls of gaged steel for ballpoint pens	14	14	14	14	15	
84829119	Other balls of gaged steel for roller bearings	4	14	5	14	10	
84829120	Cylindrical rollers for roller bearings	14	14	5	14	10	
84829130	Conical rollers for roller bearings	14	14	5	14	10	
84829190	Other balls, needles and rollers, for rollers bearings	14	14	5	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84829910	Other seals, covers and holder-spheres of steel	2	2	2	2	4	
84829990	Other bearing parts	4	14	5	14	10	
84831011	Forged crankshafts, weight $\geq 900$ kg and length $\geq 2\,000$ mm	2	2	2	2	10	
84831019	Other crankshafts	16	16	5	16	10	
84831020	Cam shafts for controlling valves	16	16	5	16	10	
84831030	Flexible shafts of transmission	16	16	5	16	E	
84831040	Cranks	16	16	5	16	10	
84831050	Transmission shafts fitted with toothed couplings, overload protection notches, length $\geq 1\,500$ mm and a shaft diameter $\geq 400$ mm	0	0	0	0	0	
84831090	Other transmission shafts	16	16	5	16	10	
84832000	Bearing housings, incorporating ball or roller bearings	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
84833010	Bearing housings, without roller bearings, assembled, with anti-friction metal bearings	16	16	16	16	15	
84833021	Plain shaft bearings with internal diameter $\geq 200$ mm	2	2	2	2	10	
84833029	Other plain shaft bearings	16	16	5	16	10	
84833090	Bearing housings, not incorporating ball or roller bearings	16	16	5	16	10	
84834010	Reducers, multipliers, gearboxes and variable speed drives, including torque converters	14	20	0	14	15	
84834090	Friction gears and wheels, ball/roller shafts	14	14	0	14	15	
84835010	Pulleys, other than tension regulating bearings	16	16	5	16	10	
84835090	Flywheels and other pulleys	16	16	5	16	15	
84836011	Friction clutches	14	14	0	2	10	
84836019	Other clutches	14	14	0	2	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84836090	Coupling devices, including articulation joints	14	14	0	2	10	
84839000	Gear wheels and other elementary transmission components presented separately	14	14	0	2	10	
84841000	Metal-plastic joints	16	16	5	16	10	
84842000	Sealing joints, mechanical	14	14	0	2	10	
84849000	Sets or assortments of gaskets of different compositions, in pouches, envelopes or similar packaging	16	16	5	16	15	
84861000	Machines and apparatus for the manufacture of "boules" or wafers	2	14	2	2	10	
84862000	Machines and apparatus for the manufacture of semiconductor devices or electronic integrated circuits	14	14	2	2	10	
84863000	Machinery for manufacturing flat panel display devices	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
84864000	Machinery and apparatus specified in note 9 c) to this Chapter	14	14	2	2	10	
84869000	Parts, accessories, machinery for production of "boules" or wafers	14	14	2	2	10	
84871000	Helixes for embarkations and their shovels	14	14	0	2	10	
84879000	Parts of others machinery without electrical connection, etc.	14	14	0	2	10	
85011011	Motors with power $\leq 37,5$ W, direct current, with a pitch $\leq 1,8^\circ$	0	0	0	0	0	
85011019	Other direct current electric motors, power $\leq 37,5$ W	18	18	5	18	10	
85011021	Electric motor of alternating current, power $\leq 37,5$ W, synchronous	18	18	5	18	15	
85011029	Other electric motor of alternating current, power $\leq 37,5$ W	18	18	5	18	15	
85011030	Universal electric motor, power $\leq 37,5$ W	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
85012000	Universal motors with power > 37,5 W, electric	18	18	18	18	10	
85013110	Direct current electric motor, 37,5 W < power ≤ 750 W	18	18	5	0	10	
85013120	Direct current electric generator, power ≤ 750 W	18	18	18	18	10	
85013210	Direct current electric motor, 750 W < power ≤ 75 kW	18	18	18	18	15	
85013220	Direct current electric generator, 750 W < power ≤ 75 kW	18	18	18	18	E	
85013310	Direct current electric motor, 75 kW < power ≤ 375 kW	14	14	0	0	10	
85013320	Direct current electric generator, 75 kW < power ≤ 375 kW	14	14	0	0	10	
85013411	Direct current electric motor, 375 kW < power ≤ 3 000 kW	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
85013419	Other direct current electric motors, power > 375 kW	0	0	0	0	0	
85013420	Direct current electric generators, power > 375 kW	14	14	0	0	10	
85014011	Other single-phase alternating current motors, power ≤ 15 kW, synchronous	18	18	8	18	10	
85014019	Other single-phase alternating current motors, power 37,5 W < power ≤ 15 kW of 15 kW	4	18	18	0	15	
85014021	Other single-phase alternating current motors, power > 15 kW, synchronous	14	14	2	2	10	
85014029	Other single-phase alternating current motors, power > 15 kW	14	14	0	2	10	
85015110	Other alternating current motors, polyphase, 37,5 < power ≤ 750 W, three-phase, with squirrel-cage rotor	14	14	2	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85015120	Other alternating current motors, polyphase, $37,5 < \text{power} \leq 750 \text{ W}$ , three-phase, with slip ring rotor	14	14	0	2	10	
85015190	Other multiphase alternating current electric motors, $37,5 < \text{power} \leq 750 \text{ W}$	14	14	2	2	10	
85015210	Three-phase alternating current electric motor, $750 \text{ W} < \text{power} \leq 75 \text{ kW}$ , with a squirrel-cage rotor	2	14	2	0	10	
85015220	Three-phase alternating current electric motor, $750 \text{ W} < \text{power} \leq 75 \text{ kW}$ , with a ring rotor	14	14	0	0	15	
85015290	Other alternating current electric motor, polyphase, $750 \text{ W} < \text{power} \leq 75 \text{ kW}$	2	14	0	0	10	
85015310	Alternating current electric motors, polyphase, $75 \text{ kW} < \text{power} \leq 7\,500 \text{ kW}$	14	14	0	0	10	
85015320	Alternating current electric motors, polyphase, $7\,500 \text{ kW} < \text{power} \leq 30\,000 \text{ kW}$	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85015330	Alternating current electric motors, polyphase, 30 000 kW < power ≤ 50 000 kW	0	14	2	0	10	
85015390	Other alternating current electric motors, polyphase, power > 50 000 kW	0	0	0	0	0	
85016100	Alternating current generators, power ≤ 75 kVA	14	14	0	0	E	
85016200	Alternating current generators, 75 kVA < power ≤ 375 kVA	14	14	0	0	15	
85016300	Alternating current generators, 375 kVA < power ≤ 750 kVA	14	14	0	0	15	
85016400	Alternating current generators, power > 750 kVA	14	14	0	0	10	
85021110	Electric generating sets for diesel engine, power ≤ 75 kVA, alternated current	14	14	0	0	15	
85021190	Other electric generating sets for diesel engine, power ≤ 75 kVA	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
85021210	Electric generating sets for diesel engine 75 kVA < power ≤ 375 kVA, alternated current	14	14	0	0	15	
85021290	Other electric generating sets for diesel engine, 75 kVA < power < 375 kVA	14	14	0	0	10	
85021311	Electric generating sets for diesel engine, 375 kVA < power ≤ 430 kVA, alternated current	14	14	0	0	E	
85021319	Other electric generating sets for diesel engine, power > 375 kVA, alternated current	14	14	0	0	15	
85021390	Other electric generating sets for diesel engine, power > 375 kVA	14	14	0	0	E	
85022011	Alternating current, spark-ignition piston engine generating sets (combustion engine), power ≤ 210 kVA	14	14	0	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85022019	Other alternating current, spark-ignition internal combustion piston engine generating sets	0	0	0	0	0	
85022090	Other generator sets for internal combustion engines	14	14	0	0	E	
85023100	Other wind power generators	0	14	0	0	10	
85023900	Other electric generating sets	0	14	0	0	10	
85024010	Electric rotary converters, of frequency	14	14	0	0	10	
85024090	Other electric rotary converters	14	14	0	0	10	
85030010	Parts of motors/generators of power $\leq 75$ kVA	14	14	10	14	10	
85030090	Parts of other motors/generators/power generator sets, etc.	14	14	2	2	E	
85041000	Reactors for lamps/discharge tubes	18	18	18	18	10	
85042100	Transformers of liquid dielectric, power $\leq 650$ kVA	14	14	2	14	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85042200	Transformers of liquid dielectric, 650 kVA < power ≤ 10 000 kVA	14	14	2	14	E	
85042300	Transformers of liquid dielectric, power > 10 000 kVA	14	14	2	0	10	
85043111	Current transformers, electrical, power ≤ 1 kVA, for frequency ≤ 60 Hz, of current	18	18	18	18	15	
85043119	Other electrical transformers power ≤ 1 kVA, for frequency ≤ 60 Hz	18	18	18	18	10	
85043191	Horizontal output electrical transformer (fly back), output voltage > 18 kV and horizontal scanning frequency ≥ 32 kHz, with power ≤ 1 kVA	0	0	0	0	0	
85043192	Electrical transformers of phi, detection, ratio, linearity or focusing, of a power ≤ 1 kVA	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
85043199	Other electrical transformers with power $\leq 1$ kVA	18	18	8	18	15	
85043211	Electrical transformers 1 kVA < power $\leq 3$ kVA, for frequency $\leq 60$ Hz	18	18	18	18	15	
85043219	Other electrical transformers 1 kVA < power $\leq 3$ kVA	18	18	18	18	15	
85043221	Electrical transformers 3 kVA < power $\leq 16$ kVA, for frequency $\leq 60$ Hz	18	18	18	18	15	
85043229	Other electrical transformers 3 kVA < power $\leq 16$ kVA	18	18	18	18	15	
85043300	Electrical transformers 16 kVA < power $\leq 500$ kVA	14	14	0	0	15	
85043400	Electrical transformers power > 500 kVA	14	14	0	0	E	
85044010	Accumulator chargers (electric converters)	18	18	2	18	10	
85044021	Rectifiers, other than battery chargers, crystal (semiconductor)	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
85044022	Electrolytic rectifiers (electric converters)	18	18	18	18	10	
85044029	Other rectifiers, except battery chargers	18	18	18	18	10	
85044030	Electric converters of continuous current	14	14	0	2	15	
85044040	Uninterrupted power supply equipment (UPS or no break)	14	20	0	2	10	
85044050	Electronic frequency converters, for varying speed of electric motors	14	14	0	2	10	
85044060	Electronic power supply apparatus for emergency lighting	18	18	18	18	15	
85044090	Other static electric converters	14	14	0	2	10	
85045000	Other reactance and self-induction coils	18	18	7	18	10	
85049010	Ferromagnetic powder cores	16	16	16	16	10	
85049020	Parts of reactors for lamps/discharge tubes	16	16	16	16	10	
85049030	Parts of transformers of liquid dielectric (subheadings 8504.21, 8504.22, 8504.23, 8504.33 or 8504.34) for power > 16 kVA	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85049040	Parts of static converters, except battery chargers and rectifiers	14	14	0	2	10	
85049090	Other parts of other transformers, converters, etc.	16	16	16	16	E	
85051100	Permanent magnets of metal, etc.	16	16	5	16	10	
85051910	Permanent magnets of ferrite (ceramic), etc.	16	16	5	16	10	
85051990	Other permanent magnets etc.	16	16	5	16	10	
85052010	Electromagnetic brakes, foucault current, for motor vehicles (of headings 87.01 to 87.05)	0	0	0	0	0	
85052090	Electro-magnetic couplings, clutches, etc.	14	14	0	2	10	
85059010	Electro-magnets	16	16	16	16	10	
85059080	Magnetic clamping plates, chucks and devices, etc.	14	14	0	2	10	
85059090	Parts of electro-magnetic couplings, clutches, etc.	14	14	2	2	10	
85061010	Batteries, of manganese dioxide, alkaline	16	16	2	16	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85061020	Other batteries, of manganese dioxide	16	16	2	16	10	
85061030	Manganese dioxide battery cells	16	16	2	16	10	
85063010	Piles/electric batteries of mercuric oxide, volume $\leq 300 \text{ cm}^3$	0	0	0	0	0	
85063090	Other piles/electric batteries of mercuric oxide	16	16	16	16	10	
85064010	Piles/electric batteries of silver oxide, volume $\leq 300 \text{ cm}^3$	0	0	0	0	0	
85064090	Other silver-oxide batteries, etc.	16	16	16	16	10	
85065010	Batteries/battery packs of lithium, external volume $\leq 300 \text{ cm}^3$	0	0	0	0	0	
85065090	Other batteries and battery packs, electric, lithium	16	16	16	16	10	
85066010	Batteries and cell batteries, electric, zinc-air, with an external volume $\leq 300 \text{ cm}^3$	0	0	0	0	0	
85066090	Other batteries/cell batteries, electric zinc-air	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
85068010	Other cells and battery packs, with an external volume $\leq 300 \text{ cm}^3$	0	0	0	0	0	
85068090	Other batteries/electric batteries	16	16	16	16	15	
85069000	Parts of batteries/cell batteries, electric	14	14	14	14	10	
85071010	Electric accumulators of lead, capacity $\leq 20 \text{ Ah}$ and power $\leq 12 \text{ V}$	18	18	10	18	10	
85071090	Other electric accumulators, of lead	18	18	10	18	15	
85072010	Other electric accumulators, of lead, weighing $\leq 1\,000 \text{ kg}$	18	18	18	18	15	
85072090	Other electric accumulators, of lead	18	18	18	18	15	
85073011	Electric accumulator of nickel-cadmium, weighing $\leq 2\,500 \text{ kg}$ , capacity $\leq 15 \text{ Ah}$	18	18	18	18	10	
85073019	Other electric accumulators, of nickel-cadmium, weighing $\leq 2\,500 \text{ kg}$	18	18	18	18	15	
85073090	Other electric accumulators of nickel-cadmium	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
85074000	Electric accumulators of nickel-iron	18	18	2	18	10	
85075000	Electric accumulator of nickel-hydride metallic	18	18	2	18	10	
85076000	Lithium-ion electric accumulators	18	18	2	18	15	
85078000	Other electric accumulators	18	18	2	18	10	
85079010	Separators for electric accumulators	16	16	16	16	10	
85079020	Plastic containers, their lids and caps, for electric accumulators	16	16	16	16	10	
85079090	Other parts of electric accumulators	16	16	16	0	15	
85081100	Electromechanical vacuum cleaners, for domestic use	20	20	20	20	10	
85081900	Other vacuum cleaners with built-in electric motor, power > 1500 W, reservoir volume > 200 l	20	20	20	20	10	
85086000	Other electric vacuum cleaners with electric motor, domestic use	14	14	0	0	E	
85087000	Vacuum cleaner parts	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
85094010	Blender of foods, with electric motor, domestic use	20	20	20	20	10	
85094020	Mixers of foods, with electric motor, domestic use	20	20	20	20	10	
85094030	Mincers, with electric motor, domestic use	20	20	20	20	E	
85094040	Centrifugal juice extractor, with built-in electric motor, for domestic use	20	20	20	20	10	
85094050	Multiple functions appliances, for processing food, with electric motor, for domestic use	20	20	8	20	10	
85094090	Other mixers, etc. for food, with electric motor, domestic	20	20	20	20	10	
85098010	Floor polishers, with electromechanic motor, for domestic use	20	20	20	20	10	
85098090	Other electromechanic appliances. with electric motor, for domestic use	20	20	20	20	10	ex Category "0" only for: "Electric toothbrush"



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85099000	Parts of electromechanic apparatus with electric motor, for domestic use	16	16	16	16	10	
85101000	Shavers, with electric motor	20	20	8	20	10	
85102000	Hair clippers, with electric motor	35	0	0	0	10	
85103000	Hair-removing appliances, with electric motor	20	20	8	20	15	
85109011	Laminates of shavers, with electric motor	16	16	16	16	15	
85109019	Other parts of shavers, with electric motor	16	16	16	16	15	
85109020	Combs and blades for shearing machines	14	14	2	0	10	
85109090	Parts of hair-removing appliances, with electric motor	0	0	0	0	0	
85111000	Sparking plugs for spark or compression ignition engine	18	18	5	18	10	
85112010	Ignition magnetos for spark or compression ignition engine	18	18	5	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85112090	Magneto-dynamos/magnetic flywheels for spark or compression ignition engine	18	18	5	18	10	
85113010	Distributors for spark or compression ignition engine	18	18	5	18	10	
85113020	Ignition coils for spark or compression ignition engine	18	18	5	18	10	
85114000	Starter motors, whether or not functioning as generators, for spark-ignition or compression-ignition engines	18	18	5	18	10	
85115010	Dynamos and alternators for spark or compression ignition engines	18	18	5	18	10	
85115090	Other generators for spark or compression ignition engines	18	18	5	18	10	
85118010	Glow plugs for spark or compression ignition engines	18	18	5	18	10	
85118020	Voltage regulators (circuit breakers) for spark or compression ignition engines	18	18	5	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85118030	Digital electronic ignition for combustion/diesel engine	16	16	2	2	10	
85118090	Other electronic ignition devices and apparatus, etc., for internal combustion engines	18	18	5	18	10	
85119000	Parts of electronic ignition devices and apparatus, etc., for internal combustion engines	16	16	5	16	10	
85121000	Lighting/visual signalling equipment, used on bicycles	18	18	18	18	E	
85122011	Headlights for automobiles, etc.	18	18	10	18	E	
85122019	Other electric lighting equipment for automobiles, etc.	18	18	18	18	10	
85122021	Fixed lights for automobiles, etc.	18	18	10	18	10	
85122022	Direction indication lights for automobiles, etc.	18	18	10	18	10	
85122023	Boxes of combined lights for automobiles, etc.	18	18	10	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85122029	Other electric visual signalling equipment for automobiles, etc.	18	18	18	18	10	
85123000	Acoustic signalling devices, for automobiles	18	18	10	18	10	
85124010	Windscreen wipers for automobiles	18	18	10	18	10	
85124020	Defrosters and demisters, used for automobiles	18	18	10	18	10	
85129000	Parts of electrical lighting or signalling apparatus, used on cycles or motor cars	16	16	10	16	10	
85131010	Flashlights	18	18	8	18	10	
85131090	Other portable electric lamps, designed to operate by means of their own power source (e.g. batteries, accumulators, magnets)	18	18	8	18	10	
85139000	Parts of portable electric flashlights, designed to operate by means of their own power source (e.g. batteries, accumulators, magnets)	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
85141010	Resistance (indirectly heated) furnaces, industrial	14	14	0	0	15	
85141090	Resistance (indirectly heated) laboratory furnaces	14	14	2	2	15	
85142011	Industrial induction ovens	14	14	0	0	10	
85142019	Laboratory induction ovens	14	14	0	0	10	
85142020	Furnaces that operate by dielectric losses, industrial or laboratory	14	14	0	0	10	
85143011	Resistance ovens, industrial (direct heating)	14	14	2	0	E	
85143019	Resistance ovens, of laboratory (direct heating)	14	14	2	0	10	
85143021	Ovens of electric arc, industrial	14	14	2	0	15	
85143029	Laboratory arc furnaces	14	14	2	0	10	
85143090	Other industrial or laboratory electric furnaces/ovens	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
85144000	Other apparatus for heat treatment of materials by induction or by dielectric losses	14	14	0	0	15	
85149000	Parts of industrial/laboratory/electric furnaces/ovens, etc.	14	14	0	0	10	
85151100	Iron and pistols for brazing or welding	14	14	0	0	10	
85151900	Other machines and apparatus for brazing or welding	14	14	0	0	15	
85152100	Resistance machines and apparatus for welding metals, automatic	14	14	0	0	10	
85152900	Other resistance welding machines and apparatus for metals	2	14	0	0	10	
85153110	Robots for arc welding in an inert atmosphere (mig – metal inert gas) or active atmosphere (mag – metal active gas), with numerical control	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
85153190	Other fully or partially automatic arc or plasma welding machines and apparatus for welding metals, except robots for welding etc.	14	14	0	0	10	
85153900	Other machines and apparatus for welding metals by arc or plasma jet	14	14	0	0	10	
85158010	Machines and apparatus for welding, by laser	0	0	0	0	0	
85158090	Other electric welding machines and apparatus by other processes (except laser)	14	14	0	0	15	
85159000	Parts of electrical welding machines and apparatus	14	14	0	2	10	
85161000	Electric water heaters, including immersion heaters	20	20	20	20	E	
85162100	Electric storage radiators for space heating, underfloor heating or similar purposes	20	20	20	20	10	
85162900	Other electric apparatus, for space-heating	35	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85163100	Hair dryers, electrothermal, for domestic purposes	20	20	8	20	10	
85163200	Other hair-dressing appliances, electrothermal, domestic use	35	20	8	20	10	
85163300	Hand drying devices, electrothermal, domestic use	20	20	20	20	10	
85164000	Electric irons, for domestic use	20	20	2	20	10	
85165000	Microwave ovens, for domestic use	20	20	17	20	10	
85166000	Other electrothermal ovens, cookers, etc. for domestic use	35	20	20	20	E	
85167100	Electrothermal machines for making coffee or tea, for domestic use	35	20	20	20	15	
85167200	Electrothermal toasters, domestic use	20	20	20	20	10	
85167910	Electrothermal pots, domestic use	20	20	20	20	10	
85167920	Electrothermal frying pans, domestic use	20	20	20	20	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85167990	Other electrothermal appliances, domestic use	35	20	20	20	10	
85168010	Heating resistors for appliances of this heading (electrothermal, domestic use)	16	16	16	16	10	
85168090	Other electric heating resistors, domestic use	16	16	16	16	15	
85169000	Parts of heaters and electric heating appliances, domestic use	16	16	16	16	10	
85171100	Corded telephones with wireless handset-microphone unit	20	20	2	20	15	
85171211	Portable appliance of radio-telecommunications ex: walkie-talkie/handle-talkie	35	12	2	2	10	
85171212	Fixed terminals without own source of energy, mono-channels	12	12	2	2	10	
85171213	Analogical movable terminals used in automobile vehicles	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85171219	Other appliances of radio-telecommunications/radiotelegraph, analogic	12	12	2	2	10	
85171221	Portable trunking system devices	12	12	2	2	10	
85171222	Fixed trunking system devices without their own power source	2	0	2	2	4	
85171223	Trunking system devices, of the type used in motor vehicles	12	12	2	2	10	
85171229	Other trunk system transmitter/receiver devices	12	12	2	2	E	
85171231	Portable terminals of cellular telephony	16	16	2	2	15	
85171232	Fixed terminals of cellular telephony without own source of energy	2	0	2	2	4	
85171233	Mobile terminals of the type used in vehicles/automobiles	12	12	2	2	10	
85171239	Other cellular network telephones, excluding satellite ones, etc.	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85171241	Digital apparatus/equipment operating in band c, ku, l or s	0	0	0	0	0	
85171249	Other satellite telecommunications transmitting/receiving devices	16	16	2	2	E	
85171290	Other transmitting devices with built-in receiver	16	16	2	2	10	
85171810	Interphones	20	20	20	20	10	
85171820	Public telephones	14	14	2	2	10	
85171891	Other phone apparatus/equipment, not combined with other devices	35	20	8	20	10	
85171899	Other telephone devices, including videophones	35	20	8	20	10	
85176111	Base stations, for two-way radio messaging systems, with a transmission rate $\leq 112$ kbits/s	2	0	2	0	4	
85176119	Other base stations, two-way radio messaging system	16	16	2	2	E	
85176120	Apparatus/equipment of trunk system for central station	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176130	Apparatus/equipment of cellular telephony for base station	2	12	2	2	10	
85176141	Base stations, satellite telecommunications, main fixed terrestrial, without antenna-reflector kit	2	0	2	2	4	
85176142	Base stations, satellite telecommunications, VSAT (very small aperture terminal), without antenna-reflector kit	2	0	2	2	4	
85176143	Digital satellite telecommunications base stations operating in C, Ku, L or S bands	0	0	0	0	0	
85176149	Other base stations, of satellite telecommunications	16	16	2	2	10	
85176191	Other devices for emitting, transmitting or receiving voice, images or other digital data, frequency $\geq 15$ GHz and $\leq 23$ GHz, transmission rate $\leq 8$ Mbits/s	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176192	Other devices for emitting, transmitting or receiving voice, images or other digital data, frequency > 23 GHz	2	12	2	2	10	
85176199	Other transmitting devices with built-in receiver	16	16	2	2	10	
85176211	Frequency division multiplexers	12	12	2	2	10	
85176212	Synchronous digital time division multiplexers with transmission speeds $\geq 155$ Mbits/s	14	14	2	2	10	
85176213	Other multiplexers operating by time sharing	14	14	2	2	10	
85176214	Subscriber line concentrators (central or remote terminal terminals)	16	16	2	2	E	
85176219	Other centralizing apparatus/equipment	16	16	2	2	10	
85176221	Public automatic exchanges, for electronic switching, including traffic ones	16	16	2	2	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176222	Private automatic exchanges, with a capacity $\leq 25$ extensions	16	16	2	2	15	
85176223	Private automatic exchanges, with a capacity $> 200$ extensions and $\leq 200$ extensions	16	16	2	2	E	
85176224	Private automatic exchanges, with a capacity $> 200$ extensions	16	16	2	2	E	
85176229	Other automatic telephone line commutation centers, except videotext	16	16	2	2	15	
85176231	Automatic packet commutation exchanges with trunk speeds $> 72$ kbits/s, switching speeds $> 3\ 600$ packets per second, without deterministic multiplexing	2	12	2	2	10	
85176232	Other automatic centres for commutation per bundle	16	16	2	2	15	
85176233	Automatic centrals of trunk system (trunking)	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176239	Other commutation apparatus for telephony and telegraphy	16	16	0	2	15	
85176241	Digital routers, in wired or wireless networks, with wireless connection capability	16	16	2	2	10	
85176248	Other digital routers, in wired or wireless networks, serial interface speed $\geq 4$ Mbits/s, suitable for interconnection of local networks with different protocols	2	12	2	2	8	
85176249	Other digital routers	12	12	0	2	10	
85176251	Terminals or repeaters on metal lines	8	12	2	2	10	
85176252	Terminals over fibre optic lines, with transmission speeds greater than 2,5 Gbits/s	2	12	2	2	8	
85176253	Text terminals operating with Baudt transmission code, etc., alphanumeric keyboard and display, including built-in telephone	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
85176254	Network connection distributors ("hubs")	2	12	0	2	4	
85176255	Modulators/demodulators (modems)	16	16	0	2	10	
85176259	Other terminal equipment or repeaters	14	25	0	2	10	
85176261	Transmitting devices with built-in trunking system receiver	12	12	2	2	E	
85176262	Transmitting devices with built-in cellular technology receiver	12	12	2	2	10	
85176264	Digital satellite transmitters with built-in receiver, operating in the C, Ku, L or S bands	0	0	0	0	0	
85176265	Other satellite transmitting/receiving devices	16	16	2	2	E	
85176271	Portable terminals for two-way radio messaging systems, transmission rate $\leq 112$ kbits/s	2	0	2	2	4	
85176272	Transmitting devices, frequency $< 15$ GHz and transmission rate $\leq 34$ Mbits/s, except for bidirectional radio messaging systems with transmission rate $\leq 112$ kbits/s	16	16	2	2	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176277	Other digital transmitters with built-in receiver, frequency < 15 GHz	16	16	0	2	15	
85176278	Other digital transmitters with built-in receivers, frequency $\geq$ 15 GHz but <+ 23 GHz, transmission rate $\leq$ 8 Mbit/s	16	16	0	2	10	
85176279	Other digital transmitters with built-in receiver	2	12	0	2	10	
85176291	Radiotelephony/radiotelegraphy transmitting devices	12	12	2	2	15	
85176292	Personal radio message receivers with alphanumeric message display	2	0	2	2	4	
85176293	Other personal radio message receivers	12	12	2	2	10	
85176294	Protocol translators (converters) for network interconnection (gateways)	16	16	0	2	15	
85176295	Fixed, analog terminals, without their own power source, single channels	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85176296	Other analog radiotelephony, radiotelegraphy devices	12	12	2	2	10	
85176299	Other radiotelephony/radiotelegraphy/radiophony receivers	20	20	20	20	10	
85176900	Other electrical apparatus for wire telephony/telegraphy	14	14	2	14	10	
85177010	Printed circuits with electrical or electronic components, assembled	12	12	2	0	10	
85177021	Antennas suitable for portable mobile phones, except telescopic ones	2	0	2	2	4	
85177029	Other antennas except for use in cellphones	16	16	16	16	15	
85177091	Cabinets, racks and frames for transmitter/receiver devices	8	8	2	0	8	
85177092	Registers and selectors for automatic control panels	8	0	2	2	8	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85177099	Other parts for telephony/telegraphy apparatus	8	8	2	0	10	
85181010	Piezoelectrics suitable for telephone devices	2	0	2	0	4	
85181090	Other microphones and their supports	20	20	2	20	10	
85182100	Single loudspeakers, mounted in their enclosures	20	20	2	20	10	
85182200	Multiple loudspeakers, mounted in the same enclosure	20	20	2	20	10	
85182910	Piezoelectrics suitable for telephone devices	2	0	2	0	4	
85182990	Other piezoelectrics, except suitable for telephone devices	20	20	2	20	10	
85183000	Earphones, including with microphones	20	20	2	20	10	
85184000	Audio-frequency electric amplifiers	20	20	2	20	10	
85185000	Electric sound amplifier sets	20	20	2	20	10	
85189010	Parts of loudspeakers	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
85189090	Parts of microphones, earphones, amplifiers, etc.	16	16	16	16	10	
85192000	Coin or token-operated record-players	20	20	20	20	10	
85193000	Turntables without amplification devices	20	20	20	20	10	
85195000	Telephone answering machines	20	20	8	20	10	
85198110	Sound reproduction devices with laser optical reading system (compact disc players)	20	20	6	20	10	
85198120	Sound recorders for aircraft cabin	0	0	0	0	0	
85198190	Other magnetic media recorders without sound reproduction device	20	20	4	20	10	
85198900	Other sound recording and reproducing apparatus	20	20	20	20	10	
85211010	Magnetic tape recorder-player, without tuner	0	0	0	0	0	
85211081	Video cassette recording/reproducing apparatus for tape width of 12,65 mm (1/2")	20	20	8	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85211089	Other video cassette recording/reproducing apparatus for tapes of width < 19,05 mm (3/4")	20	20	20	20	10	
85211090	Other video cassette recording/reproducing apparatus for tapes of width ≥ 19,05 mm (3/4")	0	0	0	0	0	
85219010	Recorder-reproducer and editor of images and sound, on discs, by magnetic, optical or optomagnetic means	0	0	0	0	0	
85219090	Other video recording or reproducing apparatus	20	20	2	20	10	
85221000	Phonocaptors, for recording/playback devices	18	18	18	18	10	
85229010	Gemstone-tipped needles for reproduction devices	16	16	16	16	10	
85229020	Enclosures for recording/playback devices	16	16	16	16	10	
85229030	Chassis or supports for recording/playback devices	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
85229040	Magnetic sound players for playback devices	16	16	16	16	10	
85229050	Turntable mechanisms, whether or not with changer, for recording/playback apparatus	16	16	16	16	10	
85229090	Other parts and accessories for recording/reproducing apparatus	0	16	16	16	10	
85232110	Cards incorporating a magnetic stripe, not recorded	16	16	16	16	E	
85232120	Cards incorporating a magnetic stripe, recorded	16	16	16	16	E	
85232911	Magnetic discs n/recording for units of hard disks	0	0	0	0	0	
85232919	Other magnetic discs unrecorded	16	16	16	16	15	
85232921	Magnetic tapes, unrecorded, width < 4 mm, in cassettes	16	16	16	16	10	
85232922	Magnetic tapes, unrecorded, width > 4 mm but ≤ 6,5 mm	16	16	2	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85232923	Magnetic tapes, unrecorded, width > 6,5 mm but ≤ 50,8 mm (2"), in rolls or spools	16	16	16	16	10	
85232924	Magnetic tapes, unrecorded, width > 6,5 mm, in cassettes for video recording	0	16	2	16	10	
85232929	Other magnetic tapes, unrecorded	16	16	16	16	10	
85232931	Magnetic tapes, recorded, for reproduction of phenomena other than sound or image	16	16	16	16	15	
85232932	Magnetic tapes, recorded, width ≤ 4 mm, in cartridges or cassettes, except those of subitem 8523.29.31	16	16	16	16	15	
85232933	Magnetic tapes, width > 6,5 mm, recorded	16	16	16	16	15	
85232939	Magnetic tapes, width > 4 mm, < 6,5 mm, recorded	16	16	16	16	15	
85232990	Other discs, tapes, sound recording media, unrecorded	16	16	7	16	10	
85234110	Discs for reading system by laser, recorded only once	26	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
85234190	Other discs for reading system by laser	16	16	16	16	10	
85234910	Discs by laser reading for reproducing sound only	16	16	7	16	15	
85234920	Discs for uses other than reproducing sound and image	16	16	14	16	10	
85234990	Other optical media	35	16	16	16	10	
85235110	Memory cards	2	16	0	2	8	
85235190	Other non-volatile data-storage devices	16	16	2	16	10	
85235200	Smart cards	6	6	2	2	10	
85235910	Contactless cards and tags	12	12	2	2	15	
85235990	Other semiconductor supports, except non-volatile semiconductor-based data storage devices and memory cards etc.	16	16	16	16	15	
85238000	Other prepared media for sound recording/similar	16	16	16	16	10	
85255011	Apparatus for broadcasting on AM	0	0	0	0	0	
85255012	Apparatus for broadcasting on FM	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
85255019	Other transmission apparatus/equipment for radiobroadcasting	12	12	0	2	10	
85255021	Television set, with a frequency > 7 GHz	0	12	0	0	10	
85255022	Television set, UHF band, frequency $\geq 2,0$ GHz and $\leq 2,7$ GHz, with an output power $\geq 10$ W and $\leq 100$ W	0	0	0	0	0	
85255023	Television set, in UHF band, with output power greater than 10 kW	0	12	0	0	10	
85255024	Television set, in VHF band, with output power $\geq 20$ kW	0	12	0	0	10	
85255029	Other television transmitter apparatus	12	12	2	2	15	
85256010	Transmitting devices (transmitters) incorporating a receiving device, of radiobroadcasting	12	12	2	2	E	
85256020	Transmitting devices (transmitters), incorporating a receiving device, of television, frequency > 7 GHz	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
85256090	Other transmitting devices (transmitters) incorporating a receiving device, except radio broadcasting and television, of a frequency exceeding 7 GHz	12	12	2	2	10	
85258011	Television cameras with three or more image capture devices	0	0	0	0	0	
85258012	Television cameras, three or more image capturers, with a CCD-type semiconductor image sensor, > 490 x 580 active image elements (pixels), sensitive to light intensities < 0,20 lux	0	0	0	0	0	
85258013	Other television cameras, infrared spectrum etc. of wavelengths $\geq 2$ micrometers (microns) and $\leq 14$ micrometers (microns)	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
85258019	Other television cameras	20	20	2	20	10	ex Category "0" only for: "Electronic magnifier used by people with visual impairment"
85258021	Digital still cameras and video cameras, with three or more image capturers	0	0	0	0	0	
85258022	Other digital cameras and video cameras, infrared etc., wavelengths $\geq 2$ micrometers (microns) and $\leq 14$ micrometers (microns)	0	0	0	0	0	
85258029	Other still image video cameras	20	20	2	20	10	
85261000	Radar apparatus	0	0	0	0	0	
85269100	Radio navigational apparatus	0	0	0	0	0	
85269200	Radio remote control apparatus	18	18	18	18	10	
85271200	Pocket-size radio cassette-players	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85271310	Other receivers apparatus radiobroadcasting. combined cassette players, pile/electric	20	20	8	20	10	
85271320	Other receivers apparatus of radio combined with cassette players/recording pile/electric	20	20	8	20	10	
85271330	Receivers apparatus of radio combined cassette players/cassette recording pile/electric	20	20	8	20	10	
85271390	Other receivers apparatus radiobroadcasting combined with sound apparatus, pile/electric	20	20	4	20	10	
85271910	Radio receivers, combined with clock; battery or electricity operated	20	20	8	20	10	
85271990	Other radio broadcasting receivers, battery operated/electric, etc.	20	20	6	20	10	
85272110	Receivers apparatus radio cassette players, for motor vehicles	20	20	8	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85272190	Other radio broadcasting receivers with sound equipment, for motor vehicles	20	20	4	20	10	
85272900	Other radio broadcast receivers operating only from an external power source, used in motor vehicles, except those combined with sound recording or reproducing apparatus	20	20	8	20	10	
85279110	Other radiobroadcasting receivers apparatus/equipment combined with cassette players and recording	20	20	8	20	10	
85279120	Other radiobroadcasting receivers apparatus/equipment combined with disco/cassette players and recording	20	20	8	20	10	
85279190	Other receivers apparatus combined with apparatus sound reproduction/recording	20	20	8	20	10	
85279200	Other receivers not combined with sound recording/reproducing apparatus, but combined with clock	20	20	8	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85279910	Tuning amplifiers (receivers)	20	20	6	20	10	
85279990	Other radio broadcasting receivers with radiotelephone-radiotelegraph	20	20	8	20	10	
85284110	Output unit for video, with monochromatic CRT (cathode ray tube)	16	16	0	2	10	
85284120	Output unit for video, with polychromatic CRT (cathode ray tube)	16	16	0	2	E	
85284910	Monitors with monochromatic CRT (cathode ray tube)	20	20	8	20	10	
85284921	Polychromatic video monitors with underscanning and horizontal and vertical sync delay (h/v delay or pulse cross) devices	16	16	2	16	E	
85284929	Monitors with polychromatic CRT (cathode ray tube)	20	20	8	20	E	
85285110	Other monitors, used solely or principally in an automatic data-processing system of heading 84.71, monochromatic	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85285120	Other monitors, used solely or principally in an automatic data-processing system of heading 84.71, polychromatic	12	12	0	2	10	
85285910	Other monochromatic monitors	20	20	8	20	10	
85285920	Other polychromatic monitors	20	20	2	20	10	
85286100	Polychromatic projectors, used solely or principally in an automatic data-processing system of heading 84.71	16	16	2	2	10	
85286910	Projectors, with digital micromirror device (DMD) technology	0	0	0	0	0	
85286990	Other projectors	20	20	8	20	10	
85287111	Integrated receiver-decoder (IRD) for digitized encoded video signals, without modulated radio frequency (RF), etc., suitable for rack mounting, video output with BNC connector	0	0	0	0	0	
85287119	Other integrated receiver-decoder (IRD) of digitalised encoded video signals	20	20	8	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85287190	Other television receivers, whether or not combined, in other colours	20	20	8	20	10	
85287200	Other television receiver apparatus/equipment of colour	20	20	2	20	10	
85287300	Other monochrome./black & white/ tv receiver apparatus/equipment	20	20	8	20	10	
85291011	Antennas with parabolic reflectors, except for cellular phone	16	16	16	16	15	
85291019	Other antennas, except for cellular phones	16	16	16	16	15	
85291090	Other antennas and antenna reflectors, and their parts	16	16	16	16	15	
85299011	Cabinets and framework for transmitting/receiving devices	8	8	2	2	10	
85299012	Cabinets and framework for transmitting/receiving devices	12	12	2	2	E	
85299019	Other parts for transmitting/receiving devices	8	8	2	2	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85299020	Other parts for radio, television, etc. receivers	12	12	0	2	10	
85299030	Other parts for radar apparatus	0	0	0	0	0	
85299040	Other parts for radio navigational apparatus	0	0	0	0	0	
85299090	Other parts for radio remote control devices/TV/video cameras	16	16	8	0	15	
85301010	Digital electronic apparatus for railways traffic control	14	14	2	2	10	
85301090	Other electrical signalling apparatus etc. for railways	14	14	2	0	10	
85308010	Digital electric apparatus for control of self-driven traffic	14	14	2	2	10	
85308090	Other electrical signalling apparatus etc. for land routes, etc.	14	14	0	0	E	
85309000	Parts of electrical signalling apparatus etc. for railways, etc.	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85311010	Fire-alarms and overheating alarms	18	18	18	18	10	
85311090	Other electric alarms, for protecting against robbery	18	18	8	18	10	
85312000	Indicator panels with liquid crystal devices (LCD)/light emitting diodes (LED)	12	12	2	2	10	
85318000	Other electric sound or visual signalling apparatus	18	18	8	18	15	
85319000	Parts of electric sound or visual signalling apparatus	16	16	16	16	10	
85321000	Fixed capacitors, for electric line 50/60 Hz, power $\geq 0,5$ kVAR	16	16	10	16	10	
85322111	Electrical fixed capacitors, of tantalus, surface mounting device voltage $\leq 125$ V	0	0	0	0	0	
85322119	Other electrical fixed capacitors, of tantalum, suitable for surface mounting (SMD – surface mounted device)	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85322190	Other electrical fixed capacitors, of tantalus	16	16	10	16	10	
85322200	Electrolytic fixed capacitors, of aluminium	16	16	5	16	10	
85322310	Fixed capacitors with ceramic dielectric single layer, surface mounting	16	16	2	2	10	
85322390	Other fixed capacitors with ceramic dielectric single layer	16	16	5	16	10	
85322410	Other fixed capacitors with ceramic dielectric surface mounting device	16	16	2	2	10	
85322490	Other fixed capacitors with ceramic dielectric	16	16	5	16	10	
85322510	Fixed capacitors with dielectric paper/plastic for surface mounting device	16	16	2	2	10	
85322590	Other fixed capacitors with paper/plastic dielectric	16	16	5	16	10	
85322910	Other electrical capacitors, fixed, for surface mounting device	16	16	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85322990	Other electrical capacitors, fixed	16	16	5	16	10	
85323010	Electrical capacitors, variable/adjustable for surface mounting device	16	0	2	2	10	
85323090	Other electrical capacitors, variable/adjustable	16	16	5	16	10	
85329000	Parts of electrical capacitors, fixed/variable/adjustable	14	14	5	14	10	
85331000	Fixed carbon, agglomerated or layered electrical resistors	16	16	5	16	10	
85332110	Electrical resistors, fixed, for power $\leq 20$ W, of thread	16	16	5	16	10	
85332120	Electrical resistors, fixed, for power $\leq 20$ W, for surface mounting device	16	0	2	2	10	
85332190	Other electrical resistors, fixed, for power $\leq 20$ W	16	16	5	16	10	
85332900	Other electrical resistors, fixed	16	16	5	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85333110	Potentiometers for power $\leq 20$ W	16	16	16	16	10	
85333190	Other wirewound variable resistors(electrical)/power $\leq 20$ W	16	16	16	16	10	
85333910	Other potentiometers	16	16	16	16	10	
85333990	Other wire wound variable resistors (electrical)	16	16	16	16	10	
85334011	Thermistors	16	16	16	16	10	
85334012	Varistors	16	16	16	16	15	
85334019	Other electrical resistors, variable, non-linear semiconductors	16	16	16	16	10	
85334091	Potentiometers of coal, used in system of fuel injection	2	2	2	2	8	
85334092	Other potentiometers of coal	16	16	16	16	10	
85334099	Other electrical resistors, variable	16	16	16	16	15	
85339000	Parts of electrical resistors	14	14	5	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85340011	Printed circuits, single-sided, rigid, with phenolic resin insulation and cellulose paper	10	12	2	2	10	
85340012	Printed circuits, single-sided, rigid, with epoxy resin insulation and cellulose paper	10	12	2	2	10	
85340013	Printed circuits, single-sided, rigid, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	
85340019	Other integrated circuits single-sided, hard	10	12	2	2	10	
85340020	Integrated circuit single-sided, flexible	10	10	2	2	10	
85340031	Printed circuits, double-sided, rigid, with phenolic resin insulation and cellulose paper	10	12	2	2	10	
85340032	Printed circuits, double-sided, rigid, with epoxy resin insulation and cellulose paper	10	12	2	2	10	
85340033	Printed circuits, double-sided, rigid, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85340039	Other integrated circuits of double-sided, rigid	10	12	2	2	10	
85340040	Integrated circuit double face, flexible	10	10	2	2	10	
85340051	Multilayer printed circuits, with epoxy resin insulation and fibreglass fabric	10	12	2	2	10	
85340059	Other multilayer integrated circuit	10	12	2	2	10	
85351000	Fuses/ circuit breakers voltages > 1 000 V	16	16	16	16	10	
85352100	Circuit breakers, for voltage below 72 500 V	16	16	16	16	10	
85352900	Other circuit breakers for voltage $\geq$ 72 500 V	16	16	16	16	10	
85353013	Vacuum interrupters, without automatic activation device, nominal current $\leq$ 1 600 A	2	2	2	2	10	
85353017	Other swifts with no automatic activation device $\leq$ 1 600 A	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
85353018	Other switches, with automatic activation device, except those with contacts immersed in a liquid medium	16	16	16	16	15	
85353019	Other disconnectors/switches, voltage > 1 000 V, for a nominal current ≤ 1 600 A	16	16	16	16	10	
85353023	Vacuum swifts without automatic activation device (vacuum interrupters)	2	2	2	2	10	
85353027	Other swifts with no automatic activation device	16	16	16	16	E	
85353028	Other switches, with automatic activation device, except those with contacts immersed in liquid medium, nominal current > 1 600 A	16	16	16	16	10	
85353029	Other isolated switches/make-and-break switch, voltage > 1 000 V, current > 1 600 A	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
85354010	Lightning arresters for protecting electricity transmission lines, voltage > 1 000 V	16	16	16	16	15	
85354090	Voltage limiters/surge suppressors for voltages > 1 000 V	16	16	16	16	10	
85359000	Other apparatus for interrupting, etc., of electrical circuits, voltage > 1 000 V	8	16	16	16	10	
85361000	Fuses and cut circuits of fuses, for tension $\leq$ 1 000 V	16	16	16	16	10	
85362000	Automatic circuit breakers for tension $\leq$ 1 000 V	18	18	18	18	E	
85363000	Other devices for protecting electrical circuits, for voltage $\leq$ 1 000 V, except fuses and fuse cutouts and circuit breakers	16	16	16	16	10	
85364100	Relays for tension $\leq$ 60 V	16	16	5	16	10	
85364900	Other relays, 60 V < tension $\leq$ 1 000 V	16	16	5	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85365010	Up-down converter switching unit for satellite telecommunications system, voltage $\leq 1\ 000\ V$	2	0	2	2	10	
85365020	High power amplifier (HPA) switching unit for satellite telecommunications system, voltage $\leq 1\ 000\ V$	2	0	2	2	8	
85365030	Digital encoder switches, suitable for mounting on printed circuits	0	0	0	0	0	
85365090	Other switches, etc., of electrical circuits, voltage $\leq 1\ 000\ V$	16	16	2	16	10	
85366100	Lamp-holders, voltage $\leq 1\ 000\ V$	16	16	16	16	10	
85366910	Polarized plug and shielded plug, voltage $\leq 1\ 000\ V$	16	16	16	16	E	
85366990	Other power sockets, voltage $\leq 1\ 000\ V$	16	16	16	16	E	
85367000	Connectors for optical fibres, fibre optic bundles or cables	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
85369010	Connectors for flat cables consisting of individually insulated parallel conductors, for a voltage $\leq 1\ 000\text{ V}$	16	16	16	16	10	
85369020	Sliding contact sockets on overhead conductors, for a voltage $\leq 1\ 000\text{ V}$	16	16	16	16	15	
85369030	Sockets for electronic microstructures, for a voltage $\leq 1\ 000\text{ V}$	16	16	16	16	10	
85369040	Connectors for printed circuit boards, for a voltage $\geq 1\ 000\text{ V}$	10	10	2	2	10	
85369050	Connection terminals for capacitors, whether or not mounted on an insulation support, for a voltage $\geq 1\ 000\text{ V}$	2	2	2	2	8	
85369090	Other apparatus for switching, etc., of electrical circuits, for a voltage not exceeding $1\ 000\text{ V}$	0	16	2	16	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85371011	Computerized numerical control (CNC), processor and bus $\geq 32$ bits, graphic resources and macro execution etc. resolution $\leq 1$ , etc., with polychromatic monitor, voltage $< 1\,000\text{ V}$	2	0	2	2	10	
85371019	Other boards, panels, etc. computerised numerical control (CNC), for a voltage $\leq 1\,000\text{ V}$	14	14	2	2	10	
85371020	Programmable controllers, for a voltage $\leq 1\,000\text{ V}$	14	14	2	2	10	
85371030	Electricity demand controllers, for a voltage $\leq 1\,000\text{ V}$	14	14	2	2	10	
85371090	Other boards, etc. with electrical circuit breaker devices, voltage $\leq 1\,000\text{ V}$	0	18	18	18	E	
85372010	Gas-insulated substations etc. for a voltage $> 52\,000\text{ V}$	0	0	0	0	0	
85372090	Other panels, boards, etc., with electrical circuit breaker apparatus, for a voltage $> 1\,000\text{ V}$	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
85381000	Boards, panels, consoles, cabinets and other supports, of heading 85.37, without their fittings	16	16	16	16	10	
85389010	Printed circuits with electrical or electronic components, assembled	12	12	2	12	10	
85389020	Other parts for electrical circuit breaking/protection devices	2	2	2	2	4	
85389090	Other parts for electrical circuit breaker devices	16	16	16	16	E	
85391010	Headlamps and projectors, in sealed units, voltage $\leq 15$ V	18	18	10	18	10	
85391090	Other articles called "headlamps and projectors, in sealed units", except those for a voltage $\leq 15$ V	18	18	10	18	10	
85392110	Other tungsten halogen incandescent lamps/tubes, voltage $\leq 15$ V, except halogens/tungsten	35	18	10	18	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85392190	Other tungsten halogen incandescent lamps/tubes	18	18	10	18	10	
85392200	Other lamps/incandescent tubes power $\leq$ 200 W, voltage $>$ 100 V	18	18	18	18	15	
85392910	Other lamps/incandescent tubes, voltage $\leq$ 15 V	18	18	10	18	10	
85392990	Other lamps/incandescent tubes	18	18	10	18	10	
85393100	Fluorescent, hot cathode discharge lamps/tubes	35	18	2	18	10	
85393200	Mercury/sodium vapour lamps; metal halide lamps	35	18	18	18	E	
85393900	Discharge lamps and tubes, other than ultraviolet lamps	18	18	8	18	10	
85394110	Arc lamps with power $\geq$ 1 000 W	2	2	2	2	10	
85394190	Other arc lamps	18	18	18	18	15	
85394900	Other Ultraviolet or infrared lamps/tubes, except arc lamps, 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
85399010	Electrodes for electric lamps/tubes, incandescent lamps, etc.	14	14	14	14	10	
85399020	Bases for electric lamps/tubes, incandescent lamps, etc.	14	14	14	14	10	
85399090	Other parts for electric incandescent lamps/ tubes	14	14	14	14	10	
85401100	Cathode-ray tubes for receivers of colour television, etc.	18	18	18	18	10	
85401200	Cathode-ray tubes for receivers black/white television, etc.	18	18	18	18	15	
85402011	Tubes for cameras of black/white or other monochrome televisions, etc.	18	18	18	18	10	
85402019	Other tubes for cameras of televisions, except black/white or monochrome	0	0	0	0	0	
85402020	Converters tubes/image intensifiers, of rays x	0	0	0	0	0	
85402090	Other converters tubes/image intensifiers, etc.	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
85404000	Graphic data display tubes, in monochrome/in colour (polychrome), with a phosphoric screen with a space between the dots of < 0,4 mm	0	0	0	0	0	
85406010	Colour graphic data display tubes with a screen spacing between points $\geq$ 0,4 mm	8	8	8	8	8	
85406090	Other cathode ray tubes	18	18	18	18	10	
85407100	Tubes for microwaves, magnetrons	18	18	18	18	10	
85407900	Other tubes for microwaves	18	18	18	18	15	
85408100	Receiver or amplifier tubes	18	18	18	18	15	
85408910	Power valves for transmitters	0	0	0	0	0	
85408990	Other lamps, tubes, valves, electronics, etc.	18	18	18	18	15	
85409110	Deflection coils (yokes) for cathoderay tubes	16	16	16	16	10	
85409120	Ferritomagnetic powder cores for deflection coils (yokes)	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
85409130	Electronic cannons for cathode-ray tubes	16	16	16	16	10	
85409140	Glass panel, shadow mask and internal shielding, assembled, for trichromatic tubes	16	16	16	16	10	
85409190	Other parts for cathode ray tubes	2	2	2	2	4	
85409900	Parts for lamps, other tubes and valves, electronics etc.	16	16	16	16	15	
85411011	Unmounted diodes, Zener	0	0	0	0	0	
85411012	Unmounted diodes, current intensity $\leq 3$ A	0	0	0	0	0	
85411019	Other diodes, unmounted	6	6	2	2	10	
85411021	Mounted Zener diodes for surface mount device (SMD)	0	0	0	0	0	
85411022	Mounted diodes mounted, for surface mount device of current intensity $\leq 3$ A	6	0	2	2	4	
85411029	Other mounted diodes for surface mount device (SMD)	6	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85411091	Other Zener diodes	0	0	0	0	0	
85411092	Other diodes of current intensity $\leq 3$ A	6	0	2	2	4	
85411099	Other diodes, except photodiodes/light-emitting diodes	6	6	2	2	10	
85412110	Transistors with dissipation capacity $< 1$ W, unmounted	0	0	0	0	0	
85412120	Transistors, other than phototransistors, dissipation capacity $< 1$ W, assembled, suitable for surface mounting (SMD)	6	0	2	2	4	
85412191	Transistors with dissipation capacity $< 1$ W, with heterojunction	0	0	0	0	0	
85412199	Other transistors with dissipation capacity $< 1$ W, other than phototransistors	6	0	2	2	4	
85412910	Other transistors, unassembled, except phototransistors	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
85412920	Other transistors, assembled, except phototransistors	0	0	0	0	0	
85413011	Thyristors,"diacs", "triacs", unassembled, intensity $\leq 3$ A	0	0	0	0	0	
85413019	Other thyristors, "diacs", "triacs", except current intensity $\leq 3$ A, unassembled	6	6	2	2	10	
85413021	Other thyristors,"diacs", "triacs", with a current intensity $\leq 3$ A, mounted	6	6	2	2	4	
85413029	Other thyristors,"diacs", "triacs", except with a current intensity $\leq 3$ A, mounted	6	6	2	2	10	
85414011	Unassembled light-emitting diodes (LED), except laser	0	0	0	0	0	
85414012	Laser diodes, unassembled	0	0	0	0	0	
85414013	Photodiodes, unassembled	0	0	0	0	0	
85414014	Phototransistors, unassembled	0	0	0	0	0	
85414015	Photo-thyristors, unassembled	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
85414016	Solar cells, unassembled	10	10	2	2	8	
85414019	Other photosensitive semiconductor devices, unassembled	6	0	2	2	4	
85414021	Assembled light emitting diodes (LED) for surface mounting	0	0	0	0	0	
85414022	Other light-emitting diodes (LED), unassembled, except laser	6	0	2	2	10	
85414023	Laser diodes with wavelength 1 300 nm or 1 500 nm	0	0	0	0	0	
85414024	Other laser diodes	10	0	2	2	8	
85414025	Assembled photodiodes/phototransistors/photo thyristors	0	0	0	0	0	
85414026	Assembled photoresistors mounted	6	0	2	2	4	
85414027	Optic couplers, for surface mounted device (SMD)	0	0	0	0	0	
85414029	Other assembled photosensitive semiconductor device	6	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85414031	Photodiodes in modules or panels	12	0	2	2	10	
85414032	Solar cells in modules or panels	12	12	2	2	15	
85414039	Other photovoltaic cells in modules or panels	12	12	2	2	10	
85415010	Other unassembled semiconductor devices	6	0	2	2	4	
85415020	Other assembled semiconductor devices	6	0	2	2	4	
85416010	Mounted piezoelectric crystals, made of quartz, $1 \leq \text{frequency} \leq 100$ MHz	6	6	2	2	4	
85416090	Other assembled piezoelectric crystals	6	6	2	2	4	
85419010	Connector supports presented in strips (lead frames), diodes, etc. Semiconductors	0	0	0	0	0	
85419020	Encapsulation coatings (capsules)	0	0	0	0	0	
85419090	Other parts of diodes, transistors, etc. semiconductors	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
85423110	Processors and controllers, whether or not combined with memories, converters, logic circuits etc., unassembled	0	0	0	0	0	
85423120	Processors and controllers, whether or not combined with memories, converters, logic circuits, etc., assembled, suitable for surface mounting (SMD – Surface Mounted Device)	0	0	0	0	0	
85423190	Other integrated circuits	0	0	0	0	0	
85423210	Digital monolithic integrated circuits, unassembled (unassembled memories)	0	0	0	0	0	
85423221	Memories, assembled, suitable for SMD – Surface Mounted Device, of the static RAM (SRAM) types, access time $\leq 25$ ns, EPROM, EEPROM, PROM, ROM and flash	0	0	0	0	0	
85423229	Other assembled digital memories	8	8	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85423291	Other memories of the static RAM (SRAM) types, access time $\leq 25$ ns, EPROM, EEPROM, PROM, ROM and flash	0	0	0	0	0	
85423299	Other ram memories, except static RAM (SRAM) types, access time $\leq 25$ ns, EPROM, EEPROM, PROM, ROM and flash	8	8	0	2	10	
85423311	Hybrid integrated circuit, thickness $< 1$ micron, frequency $> 800$ MHz	0	0	0	0	0	
85423319	Other hybrid integrated circuit, thickness $\leq 1$ micron	12	12	2	2	10	
85423320	Other monolithic integrated circuits, unassembled	0	0	0	0	0	
85423390	Other assembled circuits	6	0	2	2	4	
85423911	Hybrid integrated circuit, thickness $< 1$ micron, operating frequency $\geq 800$ MHz	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
85423919	Other hybrid. integrated circuits, except thickness < 1 micron, operating frequency $\geq$ 800 MHz	12	12	2	2	15	
85423920	Other monolithic integrated circuits, unassembled	0	0	0	0	0	
85423931	Monolithic integrated circuits, "chipset", assembled, suitable for surface mounting (SMD – surface mounted device)	0	0	0	0	0	
85423939	Other monolithic integrated circuits	6	0	2	2	8	
85423991	Other monolithic integrated circuits "chipset"	0	0	0	0	0	
85423999	Other digital monolithic integrated circuits	6	0	0	2	4	
85429010	Connector supports in strips (lead frames)	0	0	2	0	4	
85429020	Encapsulation coatings (capsules), for electric integrated circuits, etc.	0	0	2	0	4	
85429090	Other parts for integrated circuit and electronic micro assembly	0	0	2	0	4	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85431000	Particle accelerators	0	0	0	0	0	
85432000	Electric signal generators	2	14	0	0	10	
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	2	14	0	0	10	
85437011	Radio-frequency amplifiers, for transmission of high-power microwave signals (HPA) etc. power > 2,7 kW	2	0	2	2	4	
85437012	Radio-frequency amplifier for microwave with low noise temperature < 55 K, for satellite telecommunications	2	0	2	2	4	
85437013	Radio-frequency amplifier for sign distribution for television	12	12	2	2	10	
85437014	Other radio-frequency amplifier for microwave sign reception	12	12	2	2	10	
85437015	Other radio-frequency amplifier for microwave sign transmission	12	12	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85437019	Other radio-frequency amplifiers	12	12	2	2	15	
85437020	Apparatus to electrocute insects	18	18	18	18	10	
85437031	Special effects generators with 2- or 3-dimensional manipulation, even combined with switching device, of more than 10 audio or video inputs	0	0	0	0	0	
85437032	Digital character generators	0	0	0	0	0	
85437033	Stored frame synchronizers or time base correctors	0	0	0	0	0	
85437034	Controllers of edition for video	0	0	0	0	0	
85437035	Real time digital mixers with 8 or more inputs	0	0	0	0	0	
85437036	Routing switches for more than 20 inputs and more than 16 outputs	0	0	0	0	0	
85437039	Other auxiliary machines and apparatus for video	12	12	2	2	10	
85437040	Television standard transcoders or converter	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
85437050	Aerial simulators for transmitters, power $\geq 25$ kW	0	0	0	0	0	
85437091	Text terminals operating with Baudot transmission code, equipped with alphanumeric keyboard and display, for exclusively acoustic coupling to telephone	0	0	0	0	0	
85437092	Electric fence energisers	12	12	2	2	10	
85437099	Other text terminals operating with Baudot transmission code, etc., for exclusively acoustic coupling to telephone, except electric fence energizers	12	18	2	2	15	
85439010	Parts of video radio-frequency amplifier machines and apparatus etc.	12	12	12	12	15	
85439090	Parts of other electric machines and apparatus, with their own function	14	14	0	2	15	
85441100	Insulated copper wire for winding, for electric use	14	14	7	14	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85441910	Insulated aluminium wire for winding, for electric use	14	14	14	14	10	
85441990	Other insulated wires for winding, for electric use	14	14	14	14	E	
85442000	Co-axial cables and other co-axial electric conductors	16	16	16	16	10	
85443000	Ignition wiring sets and other wiring sets used in vehicles	16	16	22	16	10	
85444200	Other electrical conductors for tension $\leq 100$ V, with connecting parts	16	16	5	16	10	
85444900	Other electrical conductors for tension $\leq 80$ V	35	16	16	16	10	
85446000	Other electrical conductors for tension $> 1\ 000$ V	8	16	16	16	15	
85447010	Optical fibre cables externally coated, dielectric material	14	14	2	2	10	
85447020	Optical fibre cables externally coated, steel, for underwater installation	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85447030	Optical fibre cables externally coated with aluminium	14	14	2	2	10	
85447090	Other optical fibre cables	14	14	2	2	10	
85451100	Carbon electrodes of a kind used for furnaces	4	10	10	10	10	
85451910	Graphite electrodes, containing carbon $\geq 99,9$ % for electric use	2	2	2	2	10	
85451920	Graphite blocks, of the type used as cathodes in electrolytic tanks	2	2	2	2	10	
85451990	Other carbon electrodes, for electric use	12	12	12	12	10	
85452000	Carbon brushes, for electric use	12	12	10	12	10	
85459010	Electrics battery carbons	2	2	2	2	10	
85459020	Heating resistors, not coated or fitted with terminals	12	12	12	12	10	
85459030	Connection bases for electrodes ("nipples")	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
85459090	Other carbon and articles of graphite/carbon for electric use	12	12	12	12	10	
85461000	Glass insulators for electric use	16	16	16	16	10	
85462000	Ceramics insulators for electric use	16	16	16	16	10	
85469000	Insulators of other matters for electric use	16	16	16	16	10	
85471000	Insulating fittings of ceramics for machines, apparatus and electrical installations	16	16	16	16	10	
85472010	Sealing caps for capacitors, with holes for terminals	2	2	2	2	4	
85472090	Other insulated fittings of plastics for machines, apparatus and electrical installations	16	16	16	16	10	
85479000	Other insulating parts/tubes for machines, apparatus and electrical installations	16	16	16	16	10	
85481010	Waste and scrap of lead-acid batteries; unusable lead-acid batteries	4	4	4	4	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
85481090	Waste/residue of batteries, electric batteries, etc.	18	18	18	18	10	
85489010	Thermocouples used in thermoelectric gas devices	16	16	16	16	15	
85489090	Parts of other electrical machinery and apparatus	14	14	14	14	10	
86011000	Rail locomotives powered by an external source of electricity	14	14	0	0	10	
86012000	Rail locomotives, of electric accumulators	14	14	2	0	E	
86021000	Diesel-electric locomotives	2	14	0	0	10	
86029000	Other locomotives and locomotive tractors, and tenders	14	14	0	0	10	
86031000	"Littorina's", whether or not for urban traffic, except those of heading 86.04, with an external source of electricity	2	14	0	0	10	
86039000	"Littorina's", whether or not for urban traffic, etc., with an external source of electricity	2	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
86040010	Self-propelled vehicles for inspection and maintenance of railway tracks or similar, equipped with ballast beaters and railway track aligners	0	0	0	0	0	
86040090	Other vehicles for inspection/maintenance of railway, etc.	14	14	2	0	10	
86050010	Passenger wagons for railway/similar	14	14	2	0	10	
86050090	Luggage vans, post office coaches, etc. for railway	14	14	0	0	E	
86061000	Tank wagons/similar for transport of goods by railway	14	14	2	0	E	
86063000	Automatic self-discharging wagons for transport of goods by railway	14	14	0	0	E	
86069100	Covered and closed wagons for transport of goods by railway	14	14	2	0	E	
86069200	Open/non-removable sides wagons, height > 60 cm for railway	14	14	2	0	E	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
86069900	Other wagons for transporting goods by railway	14	14	2	0	10	
86071110	Bogies of traction vehicles for railway	2	14	2	0	10	
86071120	Bissel-bogies of traction vehicles for railway/similar	14	14	2	2	E	
86071200	Other bogies and bissel-bogies of traction vehicles for railway	2	14	2	0	E	
86071911	Bearings with incorporated roller bearings, outside diameter > 190 mm, for use in railway wagon wheel axles	0	0	0	0	0	
86071919	Other bearing boxes of vehicles for railway	14	14	2	2	10	
86071990	Axis, wheels and parts thereof of vehicles for railway	14	35	0	2	10	
86072100	Brakes and parts thereof of vehicles for railway	14	14	0	0	10	
86072900	Other brakes and parts thereof, of vehicles for railway	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
86073000	Hooks, buffers, etc. of vehicles for railway	14	14	0	0	10	
86079100	Other parts of locomotives	14	14	2	0	10	
86079900	Other parts of vehicles for railway	14	14	0	0	10	
86080011	Signalling mechanical apparatus for railway, etc.	14	14	0	2	10	
86080012	Signalling electro-mechanical apparatus for railway, etc.	14	14	0	2	10	
86080090	Fixed material of railway/similar and its parts	14	14	0	2	10	
86090000	Containers including the transport of fluids, etc.	14	14	0	0	10	
87011000	Pedestrian-controlled tractors	14	14	0	2	10	
87012000	Road tractors for semi-trailer	35	35	5	6	E	
87013000	Track-laying tractors	14	14	2	2	10	
87019010	Log-skidding tractors	0	0	0	0	0	
87019090	Other tractors	14	14	0	2	15V	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87021000	Motor vehicles for transport $\geq 10$ persons, with diesel engine	35	35	10	6	E	
87029010	Trolleybuses for the transport $\geq 10$ person	20	35	0	6	E	
87029090	Other motor vehicles for the transport $\geq 10$ person	35	35	10	23	E	
87031000	Motor vehicles designed for travelling on snow, golf cars, etc.	20	35	15	23	15	
87032100	Motor cars and other motor vehicles with combustion engine, engine displacement $\leq 1\,000\text{ cm}^3$	35	35	10	23	15V	
87032210	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity $1\,000 < \text{cm}^3 \leq 1\,500$ , up to 6 passengers	35	35	10	23	15V	
87032290	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity $1\,000 < \text{cm}^3 \leq 1\,500$ , more than 6 passengers	35	35	10	23	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87032310	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity $1\,500 < \text{cm}^3 \leq 3\,000$ , up to 6 passengers	35	35	15	23	15V	
87032390	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity $1\,500 < \text{cm}^3 \leq 3\,000$ , more than 6 passengers	35	35	15	23	15	
87032410	Motor cars and other motor vehicles with combustion engine, of a cylinder capacity $> 3\,000 \text{ cm}^3$ , up to 6 passengers	35	35	20	23	15V	
87032490	Motor cars and other motor vehicles with combustion engine of a cylinder capacity $> 3\,000 \text{ cm}^3$ , more than 6 passengers	35	35	20	23	15V	
87033110	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity $\leq 1\,500 \text{ cm}^3$ , up to 6 passengers	35	35	10	23	15	
87033190	Motor cars and other motor vehicles with diesel engine of a cylinder capacity $\leq 1\,500 \text{ cm}^3$ , more than 6 passengers	35	35	10	23	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87033210	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity $1\,500 < \text{cm}^3 \leq 2\,500$ , up to 6 passengers	35	35	15	23	15	
87033290	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity $1\,500 < \text{cm}^3 \leq 2\,500$ , more than 6 passengers	35	35	15	23	15	
87033310	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity $> 2\,500 \text{ cm}^3$ , up to 6 passengers	35	35	20	23	15V	
87033390	Motor cars and other motor vehicles with diesel engine, of a cylinder capacity $> 2\,500 \text{ cm}^3$ , more than 6 passengers	35	35	20	23	15V	
87039000	Other passengers vehicles, including of mixed use, etc.	35	35	20	23	See comments	Tariff treatment defined in paragraphs 6(g), (i), (j), (k) of Section A of Annex 2-A

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87041010	Dumpers for the transport of goods $\geq 85$ t, for off-highway use	0	0	0	0	0	
87041090	Other dumpers for the transport of goods, for off-highway use	14	14	0	2	15	
87042110	Chassis with diesel/semi-diesel engine/cabin, of load $\leq 5$ t	35	35	10	23	E	
87042120	Motor vehicles with diesel/semi-diesel engine/tipper body load $\leq 5$ t	35	35	15	23	15	
87042130	Other motor vehicles refrigerated etc. with diesel/semi-diesel engine etc., load $\leq 5$ t	35	35	15	7	15	
87042190	Other motor vehicles with diesel/semi-diesel engine, load $\leq 5$ t	35	35	20	23	15V	
87042210	Chassis with diesel/semi-diesel engine and cabin, load $5$ t < weight $\leq 20$ t	35	35	10	23	E	
87042220	Motor vehicles with diesel/semi-diesel engine/tipper body, $5$ t < load $\leq 20$ t	35	35	15	23	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87042230	Motor vehicles refrigerated etc. with diesel/semi-diesel engine, 5 t < load ≤ 20 t	35	35	15	7	15	
87042290	Other motor vehicles with diesel/semi-diesel engine, 5 t < load ≤ 20 t	35	35	15	23	E	
87042310	Chassis with diesel/semi-diesel engine and cabin, load > 20 t	35	35	15	7	E	
87042320	Motor vehicles, diesel/semi-diesel engine/tipping load > 20 t	35	35	15	7	E	
87042330	Motor vehicle, diesel engine, refrigerated etc. load > 20 t	35	35	15	7	15	
87042390	Other diesel/semi-diesel engine motor vehicles, load > 20 t	35	35	15	7	15	
87043110	Chassis fitted with combustion engine and cabin, load ≤ 5 t	35	35	20	23	15	
87043120	Motor vehicles with combustion engine/tipper, load ≤ 5 t	35	35	20	23	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87043130	Motor vehicle, refrigerated or isothermal etc. with combustion engine, load $\leq 5$ t	35	35	20	8	15	
87043190	Other motor vehicles with combustion engine, load $\leq 5$ t	35	35	20	23	15V	
87043210	Chassis fitted with combustion engine and cabin, load $> 5$ t	35	35	20	23	E	
87043220	Motor vehicles with combustion engine/tipping, load $> 5$ t	35	35	20	23	E	
87043230	Motor vehicles refrigerated etc. with spark ignition piston engine, load $> 5$ t	35	35	20	7	E	
87043290	Other motor vehicles with combustion engine, load $> 5$ t	35	35	20	23	E	
87049000	Other motor vehicles for the transport of goods	35	35	20	23	E	
87051010	Crane lorries maximum capacity of elevation $\geq 60$ t, telescopic stem	0	35	0	0	10	
87051090	Other crane lorries	35	35	5	6	15	
87052000	Mobile drilling derricks	35	35	5	6	15	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87053000	Fire-fighting-vehicles	35	35	5	6	15	
87054000	Concrete-mixer lorries	35	35	5	6	15	
87059010	Lorries for profiling petroleum wells	2	2	2	2	8	
87059090	Other motor vehicles for special use	35	35	5	6	15	
87060010	Chassis with engines for motor vehicles transport persons $\geq 10$	35	35	5	6	E	
87060020	Chassis with engines for dumpers and tractors except road	14	14	2	0	15	
87060090	Other chassis with engines for automobiles of passenger/goods	35	35	5	6	E	
87071000	Bodies, for automobiles of passengers, including cabin	35	35	18	18	15	
87079010	Bodies, including for dumpers/tractors except motor vehicles, including cabin	14	14	2	0	10	
87079090	Bodies for motor vehicles transport capacity $\geq 10$ persons or for cargo	35	35	28	6	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87081000	Bumpers and parts thereof for motor vehicles	18	18	10	18	10	
87082100	Seatbelts for motor vehicles	18	18	10	18	10	
87082911	Mudguards for dumpers and tractors except road vehicles	14	14	0	2	10	
87082912	Radiator cowlings for dumpers/tractors except road vehicles	14	14	0	2	10	
87082913	Doors for dumpers and tractors except road vehicles	14	14	0	2	10	
87082914	Dashboards for dumpers/tractors except road vehicles	14	14	0	2	10	
87082919	Other parts/accessories of bodies for dumpers and tractors	14	14	0	2	15	
87082991	Mudguards for motor vehicles	18	18	10	18	15	
87082992	Radiator cowlings for motor vehicles	18	18	10	18	15	
87082993	Doors for motor vehicles	18	18	10	18	10	
87082994	Dashboards for motor vehicles	18	18	10	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87082995	Air bag inflator for car safety device	2	2	2	2	10	
87082999	Other parts/accessories of bodies for motor vehicles	18	18	10	18	10	
87083011	Brake linings, assembled, for dumpers and tractors	14	14	0	2	10	
87083019	Brake linings, assembled, for motor vehicles	18	18	10	18	10	
87083090	Other brakes and its parts, for tractors/motor vehicles	18	18	10	18	15	
87084011	Power-assisted for torques $\geq 750$ nm of tractors/dumpers	0	0	0	0	0	
87084019	Other gear boxes for tractors or dumpers	14	14	0	2	15	
87084080	Other gearboxes	18	18	10	18	15	
87084090	Parts of gearboxes	18	18	10	18	15	
87085011	Drive-axles with differential for dumpers, load $\geq 14$ t	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
87085012	Axles and parts except transmission, for tractors/dumpers	14	14	0	2	10	
87085019	Drive-axles with differential for dumpers/tractors	14	14	2	2	10	
87085080	Drive-axles with differential for motor vehicles	18	18	10	18	15	
87085091	Axles and parts, except transmission, for tractors/dumpers	14	14	0	2	10	
87085099	Other axels and their parts, for motor vehicles	18	18	10	18	15	
87087010	Wheels of propellers axels, their parts, for dumpers/tractors	14	14	0	2	10	
87087090	Other wheels, their parts and accessories for motor vehicles	18	18	10	18	15	
87088000	Suspension shock-absorbers for tractors and motor vehicles	18	18	10	18	15	
87089100	Radiators for tractors and motor vehicles	18	18	10	18	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87089200	Silencers and exhaust pipes for tractors and motor vehicles	18	18	10	18	10	
87089300	Clutches and parts thereof for tractors and motor vehicles	18	18	10	18	15	
87089411	Steering wheel for dumpers/tractors except road vehicles	14	14	0	2	10	
87089412	Steering columns for dumpers/tractors except road vehicles	14	14	2	2	10	
87089413	Steering boxes for dumpers/tractors except road vehicles	14	14	2	2	10	
87089481	Steering wheels for motor vehicles	18	18	10	18	10	
87089482	Steering columns for motor vehicles	18	18	10	18	10	
87089483	Steering boxes for motor vehicles	18	18	10	18	10	
87089490	Other parts and accessories for tractors and motor vehicles	18	18	10	18	10	
87089510	Safety airbags with inflation system ("airbags")	18	18	10	18	10	
87089521	Inflatable bags for "airbags"	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
87089522	Inflation system for car safety device ("airbag")	2	2	2	2	10	
87089529	Other parts and accessories of bodies for motor vehicles	18	18	10	18	10	
87089910	Device for controlling, accelerating, braking, etc. for motor vehicles	0	0	0	0	0	
87089990	Other parts and accessories for tractors and motor vehicles	18	18	10	18	15	
87091100	Other motor vehicles without lifting equipment, for use in factories, warehouses, etc., for transport of goods over short distances; tractors used in railway stations; electric equipment	2	14	0	0	10	
87091900	Other motor vehicles without lifting equipment, for use in factories, warehouses, etc., for transport of goods over short distances; tractors used in railway stations; non-electric	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
87099000	Parts of motor vehicles without lifting device, used in factories	14	14	0	2	15	
87100000	Vehicles and armoured combat cars and its parts	0	0	0	0	0	
87111000	Motorcycles etc. with alternative piston engine cylinder capacity $\leq 50 \text{ cm}^3$	20	20	12	20	E	
87112010	Motorcycles with alternative piston engines, with a displacement of $125 \text{ cm}^3$ or less	20	20	18	20	15	
87112020	Motorcycles with alternative piston engines, with a displacement greater than $125 \text{ cm}^3$	20	20	20	20	15	
87112090	Other cycles with alternative piston engine, $50 \text{ cm}^3 < \text{displacement} \leq 250 \text{ cm}^3$ Other	20	20	20	20	15	
87113000	Motorcycles, etc., with alternative piston engine, $250 \text{ cm}^3 < \text{displacement} \leq 500 \text{ cm}^3$	35	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
87114000	Motorcycles, etc., with alternative piston engine, $500 \text{ cm}^3 < \text{displacement} \leq 800 \text{ cm}^3$	35	20	20	20	E	
87115000	Motorcycles, etc., with alternative piston engine, displacement $> 800 \text{ cm}^3$	35	20	20	20	E	
87119000	Other motorcycles/cycles with auxiliary engine, side cars	20	20	20	20	10	
87120010	Bikes without engine	20	35	18	20	15	
87120090	Other cycles without engine, including tricycles	20	20	20	20	E	
87131000	Wheelchairs, etc., without propulsion mechanism	12	12	12	12	10	
87139000	Other wheelchairs and other vehicles for disabled persons	2	2	2	2	0	
87141000	Parts and accessories of motorcycles (including mopeds)	16	16	16	16	E	
87142000	Parts and accessories of wheelchairs for disabled persons and other vehicles	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
87149100	Frames, forks and parts thereof for bicycles and other cycles	0	16	16	16	E	
87149200	Wheel rims and spokes for bicycles and other cycles	16	16	16	16	E	
87149310	Hubs, except of brakes (coaster brake) for bicycles and other cycles	16	16	16	16	10	
87149320	Free-wheel sprocket-wheels for bicycles and other cycles	0	16	16	16	10	
87149410	Coaster braking hubs for bicycles and other cycles	16	16	16	16	15	
87149490	Other brakes and parts thereof for bicycles and other cycles	0	16	16	16	15	
87149500	Saddles of bicycles and other cycles	16	16	16	16	15	
87149600	Pedals, crank-gear and parts thereof, for bicycles, etc.	16	16	16	16	E	
87149910	Speed changers for bicycles and other cycles	0	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
87149990	Other parts and accessories for bicycles and other cycles	0	16	8	16	15	
87150000	Strollers and similar vehicles for transporting children, and parts thereof	20	20	20	20	10	
87161000	Trailers/semi-trailers for housing or camping	20	20	20	20	E	
87162000	Self-loading trailers/semi-trailers, etc. for agricultural purposes	35	14	2	14	E	
87163100	Tanker trailers for the transport of goods	35	35	18	18	15	
87163900	Other tanker trailers semi-trailers for the transport of goods	35	35	18	18	E	
87164000	Other trailers and semi-trailers	35	35	18	18	E	
87168000	Other non-self-propelled vehicles	35	35	18	18	15	
87169010	Chassis for trailers and semi-trailers	16	16	16	16	E	
87169090	Other parts of trailers/semi-trailers/vehicles non-self-propelled	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
88010000	Gliders and hang gliders	20	20	20	20	E	
88021100	Helicopters of weight $\leq 2\,000$ kg, empty	0	0	0	0	0	
88021210	Helicopters $2\,000$ kg < weight $\leq 3\,500$ kg, empty	0	0	0	0	0	
88021290	Other helicopters of weight > $3\,500$ kg, empty	0	0	0	0	0	
88022010	Propeller-driven aeroplanes, etc. weight $\leq 2\,000$ kg, empty	0	0	0	0	0	
88022021	Airplanes, turboprop, etc. single-engine $\leq 2\,000$ kg, empty	0	0	0	0	0	
88022022	Airplanes and other aircrafts, turboprop, multi-engine $\leq 2\,000$ kg, empty	0	0	0	0	0	
88022090	Other airplanes and aircrafts weight $\leq 2\,000$ kg, empty	0	0	0	0	0	
88023010	Aeroplanes and other propeller-driven aircrafts $2\,000$ kg < weight $\leq 15\,000$ kg, empty	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
88023021	Airplanes and other aircrafts, turboprop etc. multi-engine, 2 t < weight ≤ 7 t, empty	0	0	0	0	0	
88023029	Other airplanes, turboprop, etc. 2 t < weight ≤ 7 t, empty	0	0	0	0	0	
88023031	Airplanes and other aircrafts, turbojet-powered, 2 000 kg < weight ≤ 7 000 kg, empty	0	0	0	0	0	
88023039	Other Airplanes and other aircrafts, turbojet-powered, 7 000 kg < weight ≤ 15 000 kg, empty	0	0	0	0	0	
88023090	Other airplanes/aircrafts, 2 000 kg < weight ≤ 15 000 kg, empty	0	0	0	0	0	
88024010	Airplanes and other turboprop aircraft weighing more than 15 000 kg, empty	0	0	0	0	0	
88024090	Other airplanes/aircrafts, weighing > 15 000 kg, empty	0	0	0	0	0	
88026000	Spacecraft (including satellites) and their launch vehicles, and suborbital vehicles	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
88031000	Propellers, rotors and parts thereof for aircraft, etc.	0	0	0	0	0	
88032000	Under-carriages and parts thereof for aircraft, etc.	0	0	0	0	0	
88033000	Other parts of aeroplanes or helicopters	0	0	0	0	0	
88039000	Other parts for aircraft/space vehicles	0	0	0	0	0	
88040000	Parachutes/rotochutes, its parts and accessories	14	14	14	14	10	
88051000	Aircraft launching devices and parts thereof; aircraft carrier landing devices and parts thereof; etc.	0	0	0	0	0	
88052100	Air combat simulators and parts thereof	0	0	0	0	0	
88052900	Other ground flight training apparatus, etc.	0	0	0	0	0	
89011000	Cruise ships, excursion boats, ferry-boats, etc.	14	14	0	0	10	
89012000	Tankers ships	14	14	0	0	10	
89013000	Refrigerated vessels, excluding tankers	14	14	2	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
89019000	Other vessels for the transport of goods or persons/goods	14	14	10	0	E	
89020010	Fishing vessels, factory ships, etc. length $\geq$ 35 m	14	14	2	0	E	
89020090	Other fishing vessels, factory ships, etc.	14	14	2	0	10	
89031000	Inflatable boats	20	20	20	20	15	
89039100	Sailboats, with or without auxiliary motor	20	20	20	20	10	
89039200	Motor-boats, other than outboard motor-boats	20	20	20	20	10	
89039900	Other recreational/sports boats/craft, including canoes	35	20	20	20	10	
89040000	Tugboats and boats designed to push other vessels	14	14	0	0	E	
89051000	Dredgers	14	14	0	0	10	
89052000	Floating/submersible drilling or exploration platforms, etc.	14	14	2	0	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
89059000	Light-vessels/floating cranes/docks/floating docks, etc.	14	14	0	0	10	
89061000	Warships	14	14	2	0	10	
89069000	Other vessels, including lifeboats	14	14	2	0	10	
89071000	Inflatable rafts	14	14	0	0	10	
89079000	Other floating structures	14	14	0	0	10	
89080000	Vessels and other floating structures for to be dismantled	2	2	2	2	15	
90011011	Optical fibres, core diameter < 11 micrometres (microns)	12	12	2	2	10	
90011019	Other optical fibres	12	12	2	2	15	
90011020	Optical fibre bundles and cables	14	14	2	2	10	
90012000	Polarizing materials, in sheets or plates	18	18	18	18	15	
90013000	Contact lenses	18	18	2	18	15	
90014000	Correction lenses of glasses	18	18	18	18	15	
90015000	Correction lenses of other materials	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
90019010	Other lenses, not mounted	18	18	18	18	15	
90019090	Prisms, mirrors and other optical elements, not mounted	18	18	18	18	15	
90021110	Mounted objective lenses, for photographic cameras or for projectors etc.	16	16	2	16	15	
90021120	Mounted objective lenses, zoom $\geq 20$ , for television cameras	0	0	0	0	0	
90021190	Other mounted objective lenses, for cameras, photographic equipment	16	16	16	16	15	
90021900	Other mounted objective lenses	16	16	16	16	15	
90022010	Mounted polarizing filters	16	16	16	16	15	
90022090	Mounted optical filters	16	16	8	16	15	
90029000	Other lenses, prisms, mirrors and optical elements, assembled	16	16	16	16	15	
90031100	Plastic frames, for glasses	18	18	16	18	10	
90031910	Frames of metal base, for glasses, including veneer, etc.	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
90031990	Frames of other materials, for glasses	18	18	18	18	10	
90039010	Hinges for frames of glasses	16	16	16	16	10	
90039090	Other parts for frames of glasses and similar articles	16	16	16	16	10	
90041000	Sunglasses	35	20	2	20	15	
90049010	Corrective glasses	18	18	2	18	15	
90049020	Safety glasses	18	18	18	18	15	
90049090	Other eyewear for protection or other purposes and similar articles	18	18	2	18	15	
90051000	Binoculars	18	18	18	18	15	
90058000	Telescopes and other astronomical instruments, their frames	2	14	0	0	10	
90059010	Parts and accessories of binoculars	16	16	16	16	E	
90059090	Parts and accessories for telescopes and other astronomy instruments	14	14	0	0	10	
90061010	Laser phototypesetters for preparing plates	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
90061090	Other cameras used for preparing printing plates or cylinders, except laser phototypesetters etc.	2	14	0	0	10	
90063000	Cameras specially designed for underwater or aerial photography, for medical examination etc.	14	14	0	0	10	
90064000	Instant print photographic cameras	2	2	2	2	10	
90065100	Other cameras, with reflex viewfinder, for roll film width $\leq 35$ mm	18	18	18	18	E	
90065200	Other photographic cameras for rolls of films, width $< 35$ mm	18	18	18	18	E	
90065310	Fixed focus photographic cameras, for rolls films, width = 35 mm	18	18	8	18	E	
90065320	Adjustable focus photographic cameras, for rolls of films, width = 35 mm	18	18	2	18	E	
90065910	Other fixed focus photographic cameras	18	18	8	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90065921	Other photographic cameras, adjustable focus, for obtaining negatives of 45 mm x 60 mm or larger dimensions	10	10	6	10	E	
90065929	Other photographic cameras, adjustable focus, except cameras for obtaining negatives of 45 mm x 60 mm or larger dimensions	18	18	8	18	15	
90066100	Discharge tube devices for producing flashing light ("electronic flashes")	18	18	2	18	15	
90066900	Other photography devices and apparatus	18	18	18	18	E	
90069110	Cases for photographic devices	16	16	16	16	E	
90069190	Other parts and accessories for photographic devices	16	16	16	16	10	
90069900	Other parts and accessories for photographic equipment and devices	16	16	2	16	10	
90071000	Cameras	14	14	0	0	10	
90072020	Projectors for movies, width $\geq$ 35 mm, but $\leq$ 70 mm	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
90072090	Other cinematographic projectors	14	14	0	0	10	
90079100	Parts and accessories for cinematographic cameras	14	14	0	0	10	
90079200	Parts of accessories for cinematographic projectors	14	14	0	0	10	
90085000	Projectors and apparatus for enlarging or reducing images	18	18	18	18	10	
90089000	Parts and accessories for image projectors, etc.	16	16	16	16	10	
90101010	Automatic and programmable tanks and cuvettes for photographic film development	0	0	0	0	0	
90101020	Automatic enlarger-copiers for photographic paper, capacity > 1 000 copies/hour	0	0	0	0	0	
90101090	Other apparatus and materials for automatic development of photographic films, etc.	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
90105010	Photo processors for electronic image processing, even with digital output	0	0	0	0	0	
90105020	Automatic photopolymer plate development devices with metal support	0	0	0	0	0	
90105090	Other apparatus/equipment and materials for photographic and cinematographic laboratories, including etc.	18	18	18	18	15	
90106000	Screens for photographic/cinematographic projection	18	18	18	18	15	
90109010	Parts and accessories for automatic photographic film developing equipment, etc.	14	14	0	0	10	
90109090	Parts and accessories for other equipment used in photographic laboratories, etc.	16	16	16	16	15	
90111000	Stereoscopic optical microscopes	14	14	0	0	10	
90112010	Microscopes for photomicrography	0	0	0	0	0	
90112020	Microscopes for cinephotomicrography	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
90112030	Microscopes for micro projection	0	0	0	0	0	
90118010	Binocular microscopes with mobile specimen stage	0	0	0	0	0	
90118090	Other optical microscopes	2	14	0	0	10	
90119010	Parts of accessories for microscopes for photomicrography, etc.	0	0	0	0	0	
90119090	Parts and accessories for optical microscopes	14	14	0	0	10	
90121010	Electronic microscopes	0	0	0	0	0	
90121090	Other microscopes and diffraction	14	14	0	0	10	
90129010	Parts and accessories for electronic microscopes	0	0	0	0	0	
90129090	Parts and accessories for other microscopes and diffraction	14	14	0	0	10	
90131010	Telescopic sights for weapons	18	18	18	18	15	
90131090	Periscopes, telescopes for machines, optical devices and instruments	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
90132000	Lasers, other than laser diodes	2	14	0	0	10	
90138010	Liquid crystal devices (LCD)	0	0	0	0	0	
90138090	Other devices, optical appliances and instruments	18	18	18	18	10	
90139000	Parts and accessories of telescopic sights, periscopes, etc.	2	14	0	0	10	
90141000	Direction finding compasses	2	14	0	0	10	
90142010	Height measure for aeronautical or space navigation	0	0	0	0	0	
90142020	Automatic pilots for aeronautical or space navigation	0	0	0	0	0	
90142030	Inclinometers for aeronautical or space navigation	0	0	0	0	0	
90142090	Other instruments and appliances for aeronautical/space navigation	0	0	0	0	0	
90148010	Echo sounding or ultrasonic sounding for navigation	2	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
90148090	Other instruments and appliances for navigation	14	14	0	0	10	
90149000	Parts and accessories for instruments and appliances for navigation	2	14	0	0	10	
90151000	Rangefinders	2	14	0	0	10	
90152010	Theodolites and tacheometers, with prism, etc. precision = 1 sec	14	14	0	0	10	
90152090	Other theodolites and tacheometers	2	14	0	0	10	
90153000	Levels	2	14	0	0	10	
90154000	Photogrammetry instruments and devices	0	0	0	0	0	
90158010	Hydrometric reels	14	14	0	0	10	
90158090	Other instruments and appliances used in geodesy, topography, etc.	14	14	0	0	10	
90159010	Parts and accessories for instruments or apparatus of subheading 9015.40 (photogrammetric)	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
90159090	Parts and accessories for geodesy instruments and apparatus, etc.	2	14	0	0	10	
90160010	Scales sensitive of weight $\leq 0,2$ mg	2	14	0	0	10	
90160090	Scales sensitive to $0,2$ mg < weight $\leq 50$ mg, with/without weights	2	14	0	0	E	
90171010	Drafting tables and machines, automatic	0	0	0	0	0	
90171090	Other drafting tables and machines, except automatic	18	18	18	18	15	
90172000	Other drawing, tracing or calculating instruments	18	18	18	18	10	
90173010	Micrometers (manual distance measuring instrument)	10	10	10	10	10	
90173020	Calipers (manual distance measuring instrument)	18	18	18	18	10	
90173090	Other manual distance measuring instrument, except micrometers and calipers	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
90178010	Meters (manual distance measuring instruments)	18	18	18	18	E	
90178090	Other manual distance measuring instruments, except meters	18	18	18	18	10	
90179010	Parts and accessories of automatic drafting tables and machines	0	0	0	0	0	
90179090	Parts and accessories of other drawing, measuring instruments, etc.	16	16	16	16	10	
90181100	Electrocardiographs	14	14	0	2	10	
90181210	Echographs with doppler spectrum analysis	0	0	0	0	0	
90181290	Other apparatus of electrodiagnosis by ultrasonic scanning	14	14	0	2	E	
90181300	Magnetic resonance imaging apparatus	0	0	0	0	0	
90181410	Positron emission tomography scanner	0	0	0	0	0	
90181420	Gamma chambers	0	0	0	0	0	
90181490	Other scintigraphic apparatus	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
90181910	Endoscopy	0	0	0	0	0	
90181920	Audiometers	14	14	0	0	10	
90181980	Other electro-diagnostic apparatus	14	14	0	0	E	
90181990	Parts of electro-diagnostic apparatus	14	14	0	2	10	
90182010	Surgery apparatus, laser type	0	0	0	0	0	
90182020	Other apparatus for oral treatment, laser type	0	0	0	0	0	
90182090	Other ultraviolet or infrared ray apparatus	2	14	0	0	10	
90183111	Plastic syringes, with or without needles, capacity $\leq 2 \text{ cm}^3$	16	16	16	16	15	
90183119	Other plastic syringes, with or without needles	16	16	16	16	15	
90183190	Syringes of other material, with or without needles	16	16	16	16	15	
90183211	Tubular metal needles, gums	16	16	16	16	15	
90183212	Tubular needles, of steel chrome-niquel/three-sided bisel	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
90183219	Other tubular metal needles	16	16	16	16	E	
90183220	Needles for sutures	2	2	2	2	4	
90183910	Other needles	16	16	16	16	15	
90183921	Probes, catheters and stems, of rubber	16	0	16	16	E	
90183922	Arterial embolectomy catheters of poly(vinyl chloride)	2	2	2	2	4	
90183923	Thermodilution catheters of poly(vinyl chloride)	2	2	2	2	4	
90183924	Peripheral intravenous catheters of polyurethane	16	16	2	16	10	
90183929	Other probes, catheters and stems	16	16	16	16	15	
90183930	Lancets for vaccination and cauterising	16	16	16	16	10	
90183991	Article for arteriovenous fistula, consisting of needle, butterfly type fixation base, plastic tube with connector and obturator	16	16	16	16	10	
90183999	Other instruments similar to syringes, needles, catheters, 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
90184100	Dental drill devices, combined or not etc. with including other dental equipment	14	14	2	0	10	
90184911	Dental drill engines, of tungsten carbide	16	16	16	16	10	
90184912	Dental drill engines, of vanadium steel	16	16	16	16	E	
90184919	Dental drill engines, of other material	16	16	16	16	15	
90184920	Files for dentistry	16	16	16	16	15	
90184940	Devices that operate by kinetic projection of particles, for treatment	0	0	0	0	0	
90184991	Apparatus for designing and constructing ceramic parts for dental restorations, computerised	0	0	0	0	0	
90184999	Other instruments and appliances for dentistry	16	16	16	16	15	
90185010	Binocular microscopes for ophthalmic surgery	0	0	0	0	0	
90185090	Other ophthalmic instruments and appliances	2	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
90189010	Instruments and appliances for blood transfusions, etc.	14	14	0	0	10	
90189021	Electric bistouries	16	16	16	16	15	
90189029	Other bistouries	16	16	16	16	15	
90189031	Lithotripters using shock waves	0	0	0	0	0	
90189039	Lithotomies and other lithotripters	14	14	0	0	10	
90189040	Artificial kidney	2	8	0	0	E	
90189050	Diathermy apparatus	14	14	0	0	10	
90189091	Artificial incubators for babies	14	14	0	0	E	
90189092	Apparatus for measuring arterial pressure	16	16	2	16	15	
90189093	Microwave intra-urethral therapy equipment, for treatment of prostatic conditions etc., computerised	0	0	0	0	0	
90189094	Endoscope	0	0	0	0	0	
90189095	Clips and staples, their applicators and extractors for apparatus (medical use)	0	0	0	0	0	
90189096	Automatic external defibrillators	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
90189099	Other instruments and appliances used in medicine, surgery, etc.	16	16	16	16	E	
90191000	Mechanotherapy devices; massage devices; psychotechnical devices	14	14	0	0	10	
90192010	Oxygen therapy apparatus	14	14	0	0	10	
90192020	Aerosol therapy apparatus	2	14	2	0	10	
90192030	Artificial respiration apparatus	14	14	0	0	15	
90192040	Appliances known as "iron lungs"	14	14	0	0	10	
90192090	Other Ozone therapy and other respiratory therapy devices	14	14	0	0	E	
90200010	Gas masks	16	16	16	16	10	
90200090	Other respiration apparatus	16	16	16	16	15	
90211010	Articles and orthopaedic appliances	14	14	14	14	15	
90211020	Articles and fracture appliances	14	4	14	14	10	
90211091	Parts/accessories for orthopaedic joint articles/devices	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
90211099	Other parts/accessories orthopaedic/fracture devices	14	14	14	14	10	
90212110	Acrylic artificial teeth	16	16	16	16	15	
90212190	Other artificial teeth, except of acrylic	16	16	16	16	15	
90212900	Other dental prosthetics articles and appliances	16	16	16	16	15	
90213110	Femoral joint, prostheses	14	4	14	14	10	
90213120	Myoelectric joint prostheses	0	0	0	0	0	
90213190	Other artificial parts of the body	14	4	14	14	10	
90213911	Mechanical heart valves	0	0	0	0	0	
90213919	Other heart valves	14	14	14	14	10	
90213920	Intra-ocular lenses	0	0	0	0	0	
90213930	Coated artificial vascular arteries	0	0	0	0	0	
90213940	Non-implantable artificial breasts	0	0	0	0	0	
90213980	Other prosthetic articles and appliances	14	14	14	14	10	
90213991	Parts of modular prostheses that replace upper or lower limbs	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
90213999	Other parts/accessories for prosthetic articles and appliances	14	14	14	14	10	
90214000	Hearing aids, except their parts and accessories	0	0	0	0	0	
90215000	Pacemakers for stimulating heart muscles, except their parts/accessories	14	0	14	14	E	
90219011	Automatic cardiac defibrillators	0	0	0	0	0	
90219019	Other apparatus organic implantable device for compensating defect/disability	0	0	0	0	0	
90219081	Stainless steel stents, for dilating arteries	0	0	0	0	0	
90219082	Interarticular occludes, mesh of nickel and titanium wires, polyester fabric etc., even presented with their respective catheter	0	0	0	0	0	
90219089	Other apparatus for compensating deficiencies/illnesses	14	14	14	14	10	
90219091	Parts/accessories of pacemakers for stimulating heart muscles	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
90219092	Parts and accessories of hearing aids apparatus	0	0	0	0	0	
90219099	Parts and accessories of articles/apparatus for compensating deficiency	14	14	14	14	10	
90221200	Computerised tomography devices	0	0	0	0	0	
90221311	Apparatus of x-rays, for panoramic photographs of the jaw	0	0	0	0	0	
90221319	Other apparatus of x-rays, for dental diagnostic	14	14	2	0	10	
90221390	Other apparatus of x-rays, for dentistry	0	0	0	0	0	
90221411	Apparatus of x-rays, for diagnostic, for mammography	14	14	0	0	10	
90221412	Apparatus of x-rays, for diagnostic, angiography	0	0	0	0	0	
90221413	Computerised diagnostic apparatus, for bone densitometry	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
90221419	Other apparatus of x-rays, for medical diagnosis, surgery, etc.	14	14	0	0	E	
90221490	Other x-ray equipment for medical, surgical, veterinary purposes	0	0	0	0	0	
90221910	X-ray spectrometers or spectrographs	0	0	0	0	0	
90221991	Apparatus of x-rays for baggage inspection, with a tunnel height $\leq 0,4$ m, width $\leq 0,6$ m, length $\leq 1,2$ m	14	14	0	0	10	
90221999	Other apparatus of x-ray equipment, for radiography or radiotherapy	0	0	0	0	0	
90222110	Radiocobalt apparatus (cobalt bombs), for medical uses, etc.	14	14	0	0	E	
90222120	Gamma therapy apparatus for medical, surgical purposes, etc.	0	0	0	0	0	
90222190	Other alpha/beta/gamma radiation devices for medical, surgical, dental or veterinary purposes	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
90222910	Other radiocobalt apparatus, etc., for detecting the filling level or missing caps in beverage cans by means of gamma rays	0	0	0	0	0	
90222990	Other alpha, beta or gamma radiation apparatus	2	14	0	0	10	
90223000	X-ray tubes	0	0	0	0	0	
90229011	Voltage generators, for x-rays apparatus/other radiations	14	14	0	0	E	
90229012	X-ray screens, for x-rays apparatus/other radiations	2	14	0	0	10	
90229019	Other x-rays generators apparatus	14	14	0	0	10	
90229080	Other x-rays generators devices	14	14	0	0	10	
90229090	Parts and accessories for x-ray / other radiation equipment, apparatus etc.	14	14	0	2	10	
90230000	Instruments, apparatus and models for demonstration purposes etc., not suitable for other uses	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
90241010	Machines and appliances for testing tensile strength/metals compression	2	14	2	0	10	
90241020	Machines and appliances for testing the hardness of metals	14	14	0	0	10	
90241090	Machines and appliances for testing other metals	14	14	0	0	15	
90248011	Machines and appliances for testing yarn, automatic	0	0	0	0	0	
90248019	Other machines and appliances for testing textile	2	14	0	0	10	
90248021	Machines for testing tires	0	0	0	0	0	
90248029	Other machines and appliances for testing paper, paperboard, linoleum, etc.	14	14	0	0	10	
90248090	Other machines and appliances for testing hardness, etc. of materials	14	14	0	0	10	
90249000	Parts and accessories for machines and apparatus for hard testing, etc.	2	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
90251110	Clinical thermometers, of liquid, of direct reading	18	18	18	18	E	
90251190	Other thermometers and pyrometers of liquid, of direct reading	18	18	18	18	15	
90251910	Optical pyrometers	0	0	0	0	0	
90251990	Other thermometers and pyrometers	18	18	18	0	15	
90258000	Hydrometers, areometers and other floating instruments	18	18	18	18	15	
90259010	Parts and accessories of thermometers	16	16	16	16	10	
90259090	Parts and accessories of hydrometers and other instruments	16	16	16	16	10	
90261011	Electronic electromagnetic induction flowmeter-transmitter	14	14	2	2	10	
90261019	Other instruments and appliances for measuring/controlling flow	18	18	18	18	10	
90261021	Instruments and appliances for measuring/controlling the level of metals	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
90261029	Other instruments and appliances for measuring/controlling level	18	18	10	18	15	
90262010	Manometers	18	18	5	18	15	
90262090	Other instruments and appliances for measuring/controlling pressure	18	18	5	18	E	
90268000	Other instruments and appliances for measuring/controlling liquids, etc.	18	18	18	18	10	
90269010	Parts and accessories of instruments for measuring/controlling level	16	16	16	16	10	
90269020	Parts and accessories for manometers	16	16	16	16	10	
90269090	Parts and accessories for other instruments and appliances for measuring/checking	16	16	16	16	15	
90271000	Gas or smoke analysis apparatus	2	14	0	0	10	
90272011	Chromatographs of gaseous phase	0	0	0	0	0	
90272012	Chromatographs of liquid phase	0	0	0	0	0	
90272019	Other chromatographs	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
90272021	Automated DNA sequencers using capillary electrophoresis	0	0	0	0	0	
90272029	Other electrophoresis instruments	2	14	0	0	10	
90273011	Spectrometers of optical emission (atomic emission)	0	0	0	0	0	
90273019	Other spectrometers	2	14	0	0	10	
90273020	Spectrophotometers	2	14	0	0	10	
90275010	Colorimeters	2	14	0	0	15	
90275020	Photometers	2	14	0	0	10	
90275030	Refractometers	2	14	0	0	10	
90275040	Saccharimeters	14	14	0	0	10	
90275050	Flow cytometers	0	0	0	0	0	
90275090	Other instruments and apparatus using optical radiations	14	14	0	0	10	
90278011	Calorimeters	0	0	0	0	0	
90278012	Viscosimeters	2	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
90278013	Densitometers	14	14	0	0	10	
90278014	Ph-meters apparatus	14	14	0	0	10	
90278020	Mass spectrometers	2	14	0	0	10	
90278030	Polarographs	0	0	0	0	0	
90278091	Light meter	0	0	0	0	0	
90278099	Other instruments and appliances for analysis/testing/measuring, etc.	2	14	0	0	10	
90279010	Microtomes	0	0	0	0	0	
90279091	Parts and accessories for spectrometers of optical emission	0	0	0	0	0	
90279093	Parts and accessories of polarographs	0	0	0	0	0	
90279099	Parts and accessories for other instruments and appliances for analysis, etc.	14	14	0	2	10	
90281011	Compressed natural gas meters, electronic, for gas stations	14	14	0	0	10	
90281019	Other compressed natural gas meters, electronic	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
90281090	Other gas meters	18	18	18	18	15	
90282010	Liquid meters, weight $\leq$ 50 kg	18	18	18	18	10	
90282020	Liquid meters, weight $>$ 50 kg	18	18	18	18	15	
90283011	Monophase meters, for alternating electric current, digital	14	14	2	14	10	
90283019	Other monophase meters, for alternating electric current	18	18	18	18	E	
90283021	Electricity two-phase meters, digital	14	14	2	14	10	
90283029	Other electricity two-phase meters	18	18	18	18	10	
90283031	Electricity triphasic meters, digital	14	14	2	14	E	
90283039	Other electricity triphasic meters	18	18	18	18	E	
90283090	Other electricity meters	18	18	18	18	10	
90289010	Parts and accessories for electricity meters	16	16	16	16	10	
90289090	Parts and accessories for gas/liquid meters	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
90291010	Revolution counters or production counters/hour meters	14	14	0	2	10	
90291090	Taximeters, distance meters, etc.	18	18	18	18	15	
90292010	Speed indicators and tachometers	18	18	10	18	10	
90292020	Stroboscopes	18	18	18	18	10	
90299010	Parts and accessories for speed indicators/tachometers	16	16	16	16	10	
90299090	Parts and accessories for other counters/stroboscopes	16	16	10	16	10	
90301010	Instruments and apparatus for measuring radioactivity	2	14	0	0	10	
90301090	Other instruments and apparatus for measuring ionising radiations	2	14	0	0	10	
90302010	Cathode-ray oscilloscopes, digital	2	0	2	2	4	
90302021	Analogical cathode-ray oscilloscopes, frequency $\geq 60$ MHz	2	0	2	2	4	
90302022	Vector scope (analogical cathode-ray oscilloscopes)	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90302029	Other analogical cathode-ray oscilloscopes	12	12	2	2	10	
90302030	Cathode-ray oscillographs	0	0	0	0	0	
90303100	Multimeters without recording device	2	14	0	0	10	
90303200	Multimeters with recording device	2	14	0	0	10	
90303311	Digital voltmeters	12	12	2	2	10	
90303319	Any other voltmeters	12	12	2	2	10	
90303321	Ammeters without recording device for motor vehicles	18	18	5	18	10	
90303329	Other ammeters without recording device	14	14	0	2	10	
90303390	Other instruments and appliances without a recording device	14	14	0	2	E	
90303910	Instr./apparatus with recording device, for testing continuity in printed circuits	12	12	2	2	10	
90303990	Other apparatus and instruments for measuring/checking tension, etc.	2	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
90304010	Protocol analysers, for telecommunications	12	12	2	2	10	
90304020	Selective level analysers, for telecommunications	12	12	2	2	10	
90304030	Digital transmission analysers, for telecommunications	12	12	2	2	10	
90304090	Other instruments and apparatus, for telecommunications	12	12	2	2	10	
90308210	Instruments and apparatus, for testing integrated circuits	12	12	2	2	10	
90308290	Other instruments and apparatus for measuring/controlling (wafers), etc.	12	12	2	2	10	
90308410	Instruments/apparatus with recording device, for automatic testing of assembled printed circuit boards (ATE)	2	0	2	2	4	
90308420	Instruments/apparatus, with recording device, for measuring characteristic parameters of television or video signals	2	0	2	2	4	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90308490	Other instruments, with recording device	2	14	0	0	10	
90308910	Logic analysers for digital circuit	2	0	2	2	4	
90308920	Frequency spectrum analyser	2	0	2	2	4	
90308930	Frequency meters	12	12	2	2	10	
90308940	Phase meters	12	12	2	2	10	
90308990	Other instruments and apparatus for measuring/checking electricity etc.	12	12	2	2	10	
90309010	Parts and accessories for measuring apparatus devices etc. ionising radiations	2	14	0	0	10	
90309090	Parts and accessories for oscilloscopes, oscillographs, etc.	8	8	2	2	10	
90311000	Machines for balancing mechanical parts	2	14	0	0	10	
90312010	Test benches for engines and motors	14	14	0	0	10	
90312090	Other test benches, except for engines and motors	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
90314100	Other optical instruments and apparatus for checking wafers or semiconductor devices etc. used in the manufacture of semiconductor devices	14	14	2	0	10	
90314910	Instruments and apparatus for measuring dimensional parameters of cellulose fibres using laser beams	0	0	0	0	0	
90314920	Instruments and apparatus for measuring the thickness of motor vehicle tires using laser beams	0	0	0	0	0	
90314990	Other optical instruments and apparatus	14	14	0	0	10	
90318011	Dynamometers	14	14	0	0	10	
90318012	Surface-finish testing instruments	2	14	0	0	10	
90318020	Machines for taking three-dimensional measurements	2	14	0	0	10	
90318030	Standard metres	10	10	0	0	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90318040	Digital devices apparatus used in motor vehicles for measuring and indicating average speed, consumption and autonomy etc. (onboard computer)	16	16	2	2	10	
90318050	Computerized textile analysis equipment	0	0	0	0	0	
90318060	Load cells	14	14	0	2	15	
90318091	Instruments, apparatus and machines for dimensional control of tires, under loaded conditions	0	0	0	0	0	
90318099	Other measuring/control instruments, devices and machines	2	14	0	0	15	
90319010	Parts and accessories for test benches	14	14	0	2	10	
90319090	Parts and accessories for other measuring/control instruments and devices	14	14	0	2	10	
90321010	Automatic, fluid expansion thermostats	18	18	5	18	10	
90321090	Other automatic thermostats	18	18	5	0	10	
90322000	Automatic pressure switches	18	18	5	18	10	



NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90328100	Automatic hydraulic/pneumatic instruments and apparatus/devices	18	18	18	18	15	
90328911	Automatic electronic regulators, of voltage	12	12	2	2	10	
90328919	Other automatic regulators, of voltage	18	18	18	18	15	
90328921	Automatic electronic controllers for anti-lock braking system	16	16	2	2	10	
90328922	Automatic electronic controllers for suspension systems	16	16	2	2	10	
90328923	Automatic electronic controllers for transmission systems	16	16	2	2	10	
90328924	Automatic electronic controllers for ignition systems	16	16	2	2	10	
90328925	Automatic electronic controllers for injection systems	16	16	2	2	10	
90328929	Other automatic electronic controllers for motor vehicles	16	16	2	2	10	
90328930	Automatic digital equipment for controlling railway vehicles	14	14	2	2	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
90328981	Automatic instruments and devices for checking pressure	14	14	2	2	10	
90328982	Automatic instruments and devices for checking temperature	14	14	2	2	15	
90328983	Automatic instruments and devices for checking humidity	14	14	2	2	10	
90328984	Automatic instruments and devices for controlling speed motors	14	14	0	2	10	
90328989	Other automatic instruments and devices for magnitude control; non-electrical	14	14	2	2	10	
90328990	Other automatic instruments and devices for regulation/control	18	18	18	18	15	
90329010	Assembled printed circuit, for automatic regulation devices etc. for apparatus	12	12	2	2	10	
90329091	Parts and accessories for automatic thermostats	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
90329099	Parts and accessories for other automatic regulating devices, etc.	8	8	2	2	10	
90330000	Parts and accessories for other optical machines, appliances or apparatus/instruments etc. of Chapter 90	16	16	5	16	10	
91011100	Wrist watches, precious metal case, electrically operated, etc. exclusively mechanic dial	20	20	20	20	E	
91011900	Other wristwatches, with precious metal cases, electrically operated, whether or not incorporating a time counter	20	20	20	20	15	
91012100	Other wristwatches, etc., precious metal case; self-winding	20	20	20	20	15	
91012900	Other wristwatches etc., precious metal case	20	20	20	20	15	
91019100	Pocket watch and similar watch, with precious metal case, etc., electrically operated	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91019900	Other similar pocket-watches, other precious metal case, etc.	20	20	20	20	15	
91021110	Wristwatches, electrically operated, etc., exclusively mechanical display; plain metal case	20	20	8	20	15	
91021190	Other wristwatches, electrically operated, etc.; exclusively mechanical display	20	20	8	20	E	
91021210	Wristwatches, electrically operated, with or without built-in time counter, exclusively optoelectronic display; plain metal case	20	20	8	20	E	
91021220	Wristwatches, electrically operated, with or without built-in time counter, exclusively optoelectronic display; plastic case, except those reinforced with fibreglass	20	20	8	20	E	
91021290	Other electrically operated wristwatches, optoelectronic displays only	20	20	8	20	E	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91021900	Other wristwatches, even with built-in time counter	20	20	8	20	E	
91022100	Wristwatches, with automatic winding	20	20	8	20	E	
91022900	Other wristwatches	20	20	20	20	E	
91029100	Pocket-watches, similar, electrically operated	20	20	20	20	E	
91029900	Other similar pocket-watches	20	20	20	20	E	
91031000	Alarm clocks and other watches, with small-volume movements, electrically operated	20	20	20	20	E	
91039000	Alarm clocks and other watches, with small-volume movements, non-electric operation	20	20	20	20	15	
91040000	Instrument panel clocks and similar clocks for motor vehicles and other vehicles	20	20	10	20	10	
91051100	Electrically operated alarm clocks, except those with small-volume mechanisms	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91051900	Alarm clocks operating in any other way, except those with small volume mechanisms	20	20	20	20	15	
91052100	Electrically operated wall clocks, except those with small-volume movements	20	20	17	20	15	
91052900	Other wall clocks operated in other ways, except those with small-volume movements	20	20	17	20	15	
91059100	Other electrically operated watchmaking articles, excluding those with small movement	20	20	20	20	15	
91059900	Other clocks and watches, excluding those with small-volume movement	20	20	17	20	E	
91061000	Time clocks; date clocks and hour counters	20	20	20	20	10	
91069000	Other timekeeping apparatus and time counters, with clockwork movements or with a synchronous motor	20	20	20	20	10	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
91070010	Time switches	20	20	20	20	10	
91070090	Other devices for operating a mechanism at a specific time, etc.	20	20	20	20	10	
91081110	Small-volume watch movements, complete and assembled, electrically operated, with a purely mechanical display etc., for watches of heading 91.01 or 91.02	18	18	18	18	15	
91081190	Other small-volume movements for watches, complete and assembled, etc.	18	18	18	18	15	
91081200	Other Small-volume watch movements, complete and assembled, electrically operated etc., for watches of heading 91.01 or 91.02	18	18	18	18	15	
91081900	Other small-volume clock movements, complete and assembled, electrically operated	18	18	18	18	15	
91082000	Watch movements for small volume with automatic winding	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
91089000	Other small-volume watch movements for watches, assembled	18	18	18	18	15	
91091000	Completely and assembled movements for clocks and watches, except small volume, electrically operated	18	18	18	18	10	
91099000	Movements for clocks and watches, complete and assembled except small volume, etc.	18	18	18	18	15	
91101110	Complete movements, small-volume, unassembled or partly assembled, for watches of heading 91.01 or 91.02 (wristwatches)	18	18	18	18	15	
91101190	Other complete movements, small-volume, unassembled or partially assembled (chablons), for other watches	18	18	18	18	15	
91101200	Incomplete, assembled, small-volume machinery	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
91101900	Other movements of complete, unassembled or partially assembled watchmaking articles (chablons); movements of incomplete, assembled watchmaking articles; sketches of movements of watchmaking articles; except incomplete/assembled and sketches etc.	18	18	18	18	E	
91109000	Complete unassembled movement for clocks and watches, except small volume	18	18	18	18	E	
91111000	Cases for wristwatches of precious metal clad with precious metal (plaqué)	18	18	18	18	E	
91112010	Cases for wristwatches/pocket, of metal base, whether or not gold or silver plated, of brass, in rough outline	18	18	18	18	E	
91112090	Cases for wristwatches/pocket, of other metal base	18	18	18	18	15	
91118000	Cases for wristwatches/pocket watches, of other material	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
91119010	Bottoms for wristwatches/pocket, of base metal	18	18	18	18	E	
91119090	Other parts for wristwatches/pocket cases	18	18	18	18	E	
91122000	Watch cases and similar items	18	18	18	18	E	
91129000	Parts for cases and similar items for clocks and watches	18	18	18	18	E	
91131000	Bracelets for watches, of precious metal, veneer, etc.	18	18	18	18	E	
91132000	Bracelets for watches, of metal	18	18	18	18	E	
91139000	Watch straps of other materials and parts for watch straps	18	18	18	18	15	
91141000	Springs, including spirals, for watchmaking articles	18	18	18	18	10	
91143000	Dials for watchmaking articles	18	18	18	18	E	
91144000	Plates and bridges for watchmaking articles	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
91149010	Crowns for watchmaking articles	18	18	18	18	E	
91149020	Hands for watchmaking articles	18	18	18	18	E	
91149030	Stems for watchmaking articles	18	18	18	18	E	
91149040	Yokes for watchmaking devices	18	18	18	18	E	
91149050	Balance staffs and pinions for watch making devices	18	18	18	18	E	
91149060	Wheels for watchmaking devices	18	18	18	18	E	
91149070	Rotors for watchmaking devices	18	18	18	18	E	
91149090	Other parts and accessories for watchmaking devices	18	18	18	18	10	
92011000	Upright pianos	18	18	18	18	E	
92012000	Grand pianos	18	18	18	18	15	
92019000	Other pianos, harpist and other keyboard stringed instruments	18	18	18	18	E	
92021000	Other string musical instruments, played with a bow	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
92029000	Other string musical instruments	18	18	18	18	15	
92051000	Brass-wind musical instruments	18	18	18	18	15	
92059000	Other wind musical instruments	18	18	18	18	15	
92060000	Percussion musical instruments (drums, etc.)	18	18	18	18	15	
92071010	Synthesizers (musical instruments of keyboard)	10	10	10	10	8	
92071090	Other keyboard musical instruments	35	10	8	10	15	
92079010	Guitar and bass guitar	35	18	8	18	15	
92079090	Musical instruments with sound amplified, electrically	18	18	18	18	15	
92081000	Music boxes	18	18	8	18	E	
92089000	Fairground organs and other musical instruments	18	18	18	18	E	
92093000	Strings for musical instruments	16	16	16	16	15	
92099100	Parts and accessories for pianos	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
92099200	Parts and accessories for string musical instruments	16	16	16	16	15	
92099400	Parts and accessories for electrically amplified musical instruments (heading 92.07)	16	16	16	16	15	
92099900	Parts and accessories for other musical instruments	16	16	7	16	15	
93011000	Artillery weapons (guns, howitzers, mortars etc.)	20	20	20	20	15	
93012000	Rocket launchers, flame-throwers, grenade launcher, etc.	20	20	20	20	E	
93019000	Other military weapons	20	20	20	20	15	
93020000	Other revolvers and pistols	20	20	20	20	15	
93031000	Muzzle-loading firearms	20	20	20	20	E	
93032000	Other hunting or target shooting rifles and shotguns, with at least one smoothbore barrel	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
93033000	Other sporting/hunting/target-shooting shotguns	20	20	20	20	15	
93039000	Other firearms that use gunpowder deflagration, etc.	20	20	20	20	15	
93040000	Other weapons (shotguns/carbines/pistols/truncheons)	20	20	20	20	15	
93051000	Parts and accessories for revolvers/pistols	20	20	20	20	15	
93052000	Parts and accessories of shotguns or rifles of heading 93.03	20	20	20	20	E	
93059100	Parts/accessories of military weapons, of heading 93.01	20	20	20	20	15	
93059900	Parts/accessories of other weapons	20	20	20	20	15	
93062100	Cartridges shotguns/carbines of smooth barrel	20	20	20	20	15	
93062900	Lead for carbines of compressed air, parts for cartridges	20	20	20	20	15	
93063000	Other cartridges and parts thereof	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
93069000	Bombs, grenades, other ammunition and projectiles; parts thereof	20	20	20	20	15	
93070000	Swords, cutlasses, bayonets, other weapons and parts thereof	20	20	20	20	E	
94011010	Ejector seats, for aircraft	18	18	18	18	10	
94011090	Other seats for aircraft, except ejector seats	18	18	18	18	10	
94012000	Seats for motor vehicles	18	18	10	18	10	
94013010	Swivel seats with variable height adjustment, of wood	18	18	18	18	15	
94013090	Swivel seats with variable height adjustment of other material	35	18	18	18	15	
94014010	Seats convertible into beds, of wood	18	18	18	18	E	
94014090	Seats convertible into beds, of other materials	18	18	18	18	E	
94015100	Seats of rattan, bamboo or similar materials	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
94015900	Other seats of rattan, bamboo or similar materials	18	18	18	18	E	
94016100	Upholstered seats, with wooden frames	18	18	18	18	15	
94016900	Other seats, with wooden frames	18	18	18	18	E	
94017100	Upholstered seats, with metal frames	35	18	18	18	15	
94017900	Other seats, with metal frames	35	18	18	18	15	
94018000	Other seats	18	18	18	18	15	
94019010	Parts for seats, of wood	18	18	18	18	E	
94019090	Parts for seats, of other materials	18	18	18	18	10	
94021000	Dentists', barbers', or similar chairs and parts thereof	18	18	18	18	E	
94029010	Tables for surgical operation	14	14	0	2	10	
94029020	Hospital beds with mechanical fittings	14	14	0	0	E	
94029090	Other furniture for medicine, surgery, dentistry, etc.	16	16	16	16	E	
94031000	Metal furniture for offices	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
94032000	Other metal furniture	35	18	18	18	15	
94033000	Wooden furniture for offices	18	18	18	18	E	
94034000	Wooden furniture for kitchen	18	18	18	18	E	
94035000	Wooden furniture for bedroom	18	18	18	18	E	
94036000	Other wooden furniture	18	18	18	18	15	
94037000	Plastic furniture	18	18	18	18	E	
94038100	Bamboo furniture	18	18	18	18	E	
94038900	Furniture of other materials, including rattan, osier, bamboo, similar materials	18	18	18	18	15	
94039010	Parts for wooden furniture	18	18	18	18	E	
94039090	Parts for furniture, of other materials	18	18	18	18	15	
94041000	Mattress supports	18	18	18	18	10	
94042100	Rubber mattresses/alveolar plastics, including covered ones	18	18	18	18	10	
94042900	Mattresses of other materials	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
94043000	Sleeping bags	18	18	18	18	10	
94049000	Eiderdowns, cushions, pouffes, pillows and similar articles	18	18	18	18	15	
94051010	Sciatic lamps	18	18	18	18	E	
94051091	Chandeliers and electric lighting devices, made of stone, for ceiling/wall	18	18	18	18	E	
94051092	Chandelier and electric lighting devices, fitting of glass, for ceiling/wall	18	18	18	18	15	
94051093	Chandeliers and electric lighting devices. fitting metal base for ceiling/wall	18	18	18	18	15	
94051099	Chandeliers and electric lighting devices, of other materials, for ceiling/wall	35	18	8	18	15	
94052000	Bedside or office electric lamps, etc.	18	18	18	18	10	
94053000	Lighting sets for Christmas trees	18	18	18	18	E	
94054010	Other electric lamps and lighting fittings, of base metal	35	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
94054090	Other electrical lighting apparatus of other materials	35	18	18	18	10	
94055000	Non-electrical lamps and lighting fittings	18	18	18	18	15	
94056000	Illuminated signs, illuminated nameplates, etc.	18	18	18	18	10	
94059100	Parts for lamps and lighting fittings, of glass	18	18	18	18	15	
94059200	Parts for lamps and lighting fittings, of plastic	18	18	18	18	15	
94059900	Parts for lamps and lighting fittings, of other materials	18	18	18	18	15	
94060010	Prefabricated greenhouses	14	14	2	2	10	
94060091	Other prefabricated buildings, of wood	18	18	18	18	E	
94060092	Other prefabricated buildings, of iron or steel	35	14	0	2	10	
94060099	Other prefabricated buildings, of other materials	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
95030010	Wheeled toys for children and dolls' cars	35	35	2	20	15	
95030021	Dolls activated by mechanism of rope or electric	35	35	17	20	E	
95030022	Other puppets, even dressed	35	35	20	20	E	
95030029	Other parts and accessories for dolls	20	2	20	20	E	
95030031	Filled toys representing animals or non-human beings	35	35	20	20	E	
95030039	Other toys representing animals or non-human beings	35	35	17	20	15	
95030040	Electric trains, including rail tracks, signs, accessories	35	35	20	20	E	
95030050	Reduced models, whether or not animated, in assembly sets, except electric trains etc.	35	35	20	20	15	
95030060	Other kits and toys for construction	35	35	2	20	15	
95030070	Puzzles	35	35	20	20	15	
95030080	Other toys, put up in sets or outfits	35	35	17	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95030091	Toy musical instruments and apparatus	35	35	20	20	E	
95030097	Other toys with electric motor	35	35	8	20	E	
95030098	Other toys of friction, mechanical or spring-operated	35	35	17	20	E	
95030099	Other toys of any kind	35	35	17	20	15	
95042000	Articles and accessories for billiards	20	20	20	20	E	
95043000	Other games, operated by coins/banknotes, except bowling etc.	20	20	20	20	15	
95044000	Playing cards	20	20	20	20	15	
95045000	Consoles and video game machines (ex. 9504.30)	20	20	20	20	15	
95049010	Automatic bowling	0	0	0	0	0	
95049090	Other articles for funfair	20	20	2	20	15	
95051000	Articles for Christmas festivities	20	20	17	20	E	
95059000	Other party, carnival or other entertainment items, including magic items and surprise items	20	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95061100	Skis for snow	20	20	20	20	15	
95061200	Ski fastenings	20	20	20	20	E	
95061900	Other articles and equipment for skiing in the snow	20	20	20	20	E	
95062100	Sailboards	20	20	20	20	E	
95062900	Aquatic skis and other equipment for aquatic sports	20	20	20	20	15	
95063100	Complete clubs for golf	20	20	20	20	E	
95063200	Balls for golf	20	20	20	20	E	
95063900	Other equipment for golf	20	20	20	20	E	
95064000	Articles and equipment for table-tennis	20	20	20	20	E	
95065100	Tennis rackets, whether or not strung	20	20	17	20	E	
95065900	Tennis, badminton or similar rackets	20	20	20	20	E	
95066100	Balls for tennis, except for table-tennis	20	20	17	20	E	
95066200	Inflatable balls	35	20	20	20	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
95066900	Other balls, except for balls for tennis or inflatable balls, etc.	20	20	20	20	E	
95067000	Ice skates and roller skates, including skates attached to shoes	35	20	20	20	15	
95069100	Articles and equipment for general physical exercise, gymnastics etc.	20	20	8	20	10	
95069900	Articles and equipment for other sports and swimming pools	35	20	8	20	15	
95071000	Fishing rods	20	20	17	20	E	
95072000	Fish-hooks, whether or not snelled	20	20	20	20	E	
95073000	Fishing reels	20	20	17	20	E	
95079000	Other items for fishing with line, nets, etc	20	20	20	20	15	
95081000	Travelling circuses and travelling animal collections	20	20	20	20	E	
95089010	Roller coaster with a course of 300 m or more	0	0	0	0	0	
95089020	Carrousels, with a diameter of 16 m or more	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
95089030	Wagons of the type used in roller coasters capacity $\geq$ 6 passengers	0	0	0	0	0	
95089090	Other carousels, swings and other amusements in parks and fairs, etc.	20	20	20	20	15	
96011000	Worked ivory and articles of ivory	18	18	18	18	E	
96019000	Other animal carving materials, articles including articles obtained by mould	18	18	18	18	E	
96020010	Gelatine capsules, edible	14	14	0	0	10	
96020020	Artificial honeycombs	18	18	18	18	E	
96020090	Other her worked vegetable/mineral carving, articles of these materials	18	18	18	18	E	
96031000	Brooms and brushes, of vegetable material bound together	18	18	18	18	E	
96032100	Toothbrushes, including brushes for dentures	35	18	18	18	15	
96032900	Brushes of beard, brushes for hair, eyelashes, 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
96033000	Artists' brushes, for cosmetics products, etc.	18	18	18	18	10	
96034010	Rollers for paint	18	18	18	18	E	
96034090	Paint, distemper, varnish or similar brushes, pain pads	18	18	18	18	E	
96035000	Other brushes constituting parts of machines, appliances or vehicles	18	18	18	18	E	
96039000	Other brooms, brushes, dusters, rakes, etc.	18	18	18	18	15	
96040000	Hand sieves and hand riddles	18	18	18	18	E	
96050000	Travel sets, for personal toilet, for sewing/cleaning clothes or shoes	18	18	18	18	E	
96061000	Snap buttons and their parts	18	18	18	18	E	
96062100	Plastic buttons, not covered with textile material	18	18	18	18	E	
96062200	Buttons of metal base, not covered with textile material	18	18	18	18	E	
96062900	Other buttons	18	18	18	18	10	
96063000	Button moulds and other parts of buttons and button blanks	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
96071100	Slide fasteners with staples of base metal	18	18	18	18	E	
96071900	Other slide fasteners	18	18	18	18	E	
96072000	Parts of slide fasteners	18	18	18	18	10	
96081000	Ballpoint pens	35	18	15	18	10	
96082000	Felt tipped/porous-tipped pens and markers	35	18	2	18	10	
96083000	Fountain pens and other pens	18	18	18	18	15	
96084000	Propelling or sliding pencils	18	18	18	18	15	
96085000	Assortments of pens with propelling or sliding pencils	18	18	18	18	E	
96086000	Refills with tip, for ballpoint pens	18	18	18	18	15	
96089100	Pen nibs and nib points, for fountain pens	18	18	18	18	E	
96089981	Porous-tipped pens and markers	18	18	18	18	15	
96089989	Other parts of pens, propelling or sliding pencils, etc.	18	18	18	18	15	
96089990	Duplicating stylos, pencil-holders and similar articles	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
96091000	Pencils	18	18	15	18	10	
96092000	Mines for pencil/mechanical pencils	18	18	18	18	10	
96099000	Pastels, charcoal, writing/drawing chalk and tailors' chalk	18	18	18	18	15	
96100000	Chalkboards and boards for writing or drawing, even framed	18	18	18	18	E	
96110000	Stamps, including date and number stamps, seals and similar items etc., hand-operated; hand-operated typesetting devices etc.	18	18	18	18	15	
96121011	Plastics ribbons with magnetizable ink for printing	18	18	18	18	E	
96121012	Plastics ribbons, correctors for o typewriters	18	18	18	18	E	
96121013	Other plastics ribbons, in cartridges for typewriters	18	18	18	18	E	
96121019	Other plastics ribbons	18	18	18	18	15	
96121090	Other ribbons of other materials	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
96122000	Ink-pads	18	18	18	18	15	
96131000	Pocket lighters, gas fuelled, non-refillable	35	18	15	18	15	
96132000	Pocket lighters, gas fuelled, refillable	18	18	18	18	E	
96138000	Other lighters	18	18	18	18	10	
96139000	Parts of cigarette lighters and other lighters	18	18	18	18	10	
96140000	Pipes, cigarette holders and their parts	18	18	18	18	E	
96151100	Combs and hair-slides, of hard rubber/plastics	18	18	18	18	15	
96151900	Other combs and hair slides, of other materials	18	18	18	18	15	
96159000	Hairpins, tweezers and other articles for hairdos	18	18	18	18	E	
96161000	Vanity steamers, their frames and frame heads	18	18	18	18	10	
96162000	Powder-puffs and pads/other cosmetics/toilet preparations	18	18	18	18	10	
96170010	Vacuum flasks/other vacuum vessels, complete with cases	18	18	15	18	15	

NCM	Description	Base rate of Argentina	Base rate of Brazil	Base rate of Paraguay	Base rate of Uruguay	Staging category	Comments
96170020	Parts of thermos flasks and other vacuum vessels	16	16	16	16	15	
96180000	Mannequins and similar articles; automations and animated scenes, for shop windows/display cases	18	18	18	18	10	
96190000	Sanitary towels and tampons, diapers, baby diapers	16	16	25	16	15	
97011000	Paintings, drawings and pastels, executed by hand	4	4	4	4	4	
97019000	Collages and similar ornamental paintings	4	4	4	4	15	
97020000	Original engravings, prints and lithographs	4	4	4	4	15	
97030000	Original sculptures and statuary	4	4	4	4	4	
97040000	Postage or revenue stamps, postage marks, etc., other than articles of heading 49.07	4	4	4	4	15	
97050000	Collections and collectors' pieces of zoology, botany etc.	4	4	4	4	15	
97060000	Antiques over 100 years old	4	4	4	4	8	
ex30021039	Adalimumabe	2	0	2	2	4	