



**COUNCIL OF
THE EUROPEAN UNION**

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**Interinstitutional File:
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**14764/11
ADD 26**

**WTO 329
AMLAT 84
SERVICES 96
COMER 193**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Trade Agreement between the European Union and its Member States, of the one part, and Colombia and Peru, of the other part

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8447120000	CIRCULAR KNITTING MACHINES, WITH CYLINDER DIAMETER EXCEEDING 165 MM	0	0			
8447201000	FLAT KNITTING MACHINES, FOR DOMESTIC USE	17	0			
8447202000	FLAT KNITTING MACHINES, OTHER THAN FOR DOMESTIC USE	0	0			
8447203000	STITCH-BONDING MACHINES	0	0			
8447900000	MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING	0	0			
8448110000	DOBBIES AND JACQUARDS; CARD REDUCING, PUNCHING AND COPYING MACHINES; ASSEMBLING MACHINES FOR USE THEREWITH	0	0			
8448190000	OTHER MACHINES AND AUXILIARY MACHINERY FOR MACHINES OF HEADINGS 84.44, 84.45, 84.46 OR 84.47	0	0			
8448200000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.44 OR OF THEIR AUXILIARY MACHINERY	0	0			
8448310000	CARD CLOTHING FOR MACHINES OF HEADING 84.45	0	0			
8448321000	PARTS AND ACCESSORIES OF COTTON GINS	0	0			
8448329000	OTHER PARTS AND ACCESSORIES OF MACHINES FOR PREPARING TEXTILES, OTHER THAN CARD CLOTHING	0	0			
8448330000	SPINDLES, SPINDLE FLYERS, SPINNING RINGS AND RING TRAVELLERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8448390000	OTHER PARTS AND ACCESSORIES OF HEADING 84.45 OR THEIR AUXILIARY MACHINERY	0	0			
8448420000	REEDS FOR LOOMS, HEALDS AND HEALD-FRAMES	0	0			
8448490000	OTHER PARTS AND ACCESSORIES OF LOOMS OR OF THEIR AUXILIARY MACHINERY	0	0			
8448510000	SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8448590000	PARTS AND ACCESSORIES OF MACHINES OF HEADING 84.47 OR OF THEIR AUXILIARY MACHINERY, OTHER THAN SINKERS, NEEDLES AND OTHER ARTICLES USED IN FORMING STITCHES	0	0			
8449001000	MACHINERY; BLOCKS FOR MAKING HATS	0	0			
8449009000	PARTS OF MACHINERY OF HEADING 84.49	0	0			
8450110000	FULLY AUTOMATIC WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	5			
8450120000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG, WITH BUILT-IN CENTRIFUGAL DRIER	17	10			
8450190000	OTHER WASHING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	17	10			
8450200000	WASHING MACHINES, EACH OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8450900000	PARTS OF WASHING MACHINES	0	0			
8451100000	DRY-CLEANING MACHINES	0	0			
8451210000	DRYING MACHINES, EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8451290000	OTHER DRYING MACHINES, EXCLUDING MACHINES OF A DRY LINEN CAPACITY EXCEEDING 10 KG	0	0			
8451300000	IRONING MACHINES AND PRESSES (INCLUDING FUSING PRESSES)	0	0			
8451401000	WASHING MACHINES FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451409000	BLEACHING OR DYEING MACHINES, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451500000	MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS, FOR TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES	0	0			
8451800000	OTHER MACHINERY (OTHER THAN MACHINES OF HEADING 84.59) FOR CLEANING, WRINGING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE-UP TEXTILE ARTICLES AND FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM	0	0			
8451900000	PARTS OF MACHINERY OF HEADING 84.51	0	0			
8452101000	MACHINE HEADS OF DOMESTIC SEWING MACHINES	17	5			
8452102000	DOMESTIC SEWING MACHINES	17	10			
8452210000	AUTOMATIC SEWING UNITS	0	0			
8452290000	OTHER SEWING MACHINES	0	0			
8452300000	SEWING MACHINE NEEDLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8452400000	FURNITURE, BASES AND COVERS FOR SEWING MACHINES AND PARTS THEREOF	0	0			
8452900000	OTHER PARTS OF SEWING MACHINES	0	0			
8453100000	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER	0	0			
8453200000	MACHINERY FOR MAKING OR REPAIRING FOOTWEAR	0	0			
8453800000	MACHINERY FOR MAKING OR REPAIRING OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES	0	0			
8453900000	PARTS OF MACHINERY OF HEADING 84.53	0	0			
8454100000	CONVERTERS, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454200000	INGOT MOULDS AND LADLES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454300000	CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES	0	0			
8454900000	PARTS OF MACHINERY OF HEADING 84.54	0	0			
8455100000	TUBE MILLS FOR METAL	0	0			
8455210000	HOT OR COMBINATION HOT AND COLD METAL-ROLLING MILLS	0	0			
8455220000	COLD METAL-ROLLING MILLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8455300000	ROLLS FOR METAL-ROLLING MILLS	0	0			
8455900000	OTHER PARTS OF METAL-ROLLING MILLS	0	0			
8456100000	MACHINE-TOOLS OPERATED BY LASER OR OTHER LIGHT OR PHOTON BEAM PROCESSES	0	0			
8456200000	MACHINE-TOOLS OPERATED BY ULTRASONIC PROCESSES	0	0			
8456300000	MACHINE-TOOLS OPERATED BY ELECTRO-DISCHARGE PROCESSES	0	0			
8456900000	OTHER MACHINE-TOOLS FOR REMOVING MATERIAL OPERATED BY ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC BEAM OR PLASMA ARC PROCESSES	0	0			
8457100000	MACHINING CENTRES, FOR WORKING METAL	0	0			
8457200000	SINGLE-STATION MACHINES, FOR WORKING METAL	0	0			
8457300000	MULTI-STATION MACHINES, FOR WORKING METAL	0	0			
8458111000	HORIZONTAL, UNIVERSAL PARALLEL, NUMERICALLY CONTROLLED LATHES	0	0			
8458112000	HORIZONTAL, TURRET, NUMERICALLY CONTROLLED LATHES	0	0			
8458119000	OTHER HORIZONTAL, NUMERICALLY CONTROLLED LATHES	0	0			
8458191000	OTHER HORIZONTAL, UNIVERSAL PARALLEL LATHES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8458192000	OTHER HORIZONTAL, TURRET LATHES	0	0			
8458193000	OTHER HORIZONTAL, AUTOMATIC LATHES	0	0			
8458199000	OTHER HORIZONTAL LATHES	0	0			
8458910000	OTHER NUMERICALLY CONTROLLED LATHES, EXCLUDING HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8458990000	OTHER LATHES, EXCLUDING NUMERICALLY CONTROLLED HORIZONTAL LATHES, FOR REMOVING METAL	0	0			
8459101000	WAY-TYPE UNIT HEAD MACHINES FOR DRILLING METAL	0	0			
8459102000	WAY-TYPE UNIT HEAD MACHINES FOR BORING METAL	0	0			
8459103000	WAY-TYPE UNIT HEAD MACHINES FOR MILLING METAL	0	0			
8459104000	WAY-TYPE UNIT HEAD MACHINES FOR THREADING OR TAPPING METAL	0	0			
8459210000	OTHER DRILLING MACHINES, NUMERICALLY CONTROLLED	0	0			
8459290000	DRILLING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8459310000	OTHER BORING/MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459390000	OTHER BORING/MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459400000	OTHER BORING MACHINES FOR METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8459510000	MILLING MACHINES FOR METAL, KNEE-TYPE, NUMERICALLY CONTROLLED	0	0			
8459590000	MILLING MACHINES FOR METAL, KNEE-TYPE, NOT NUMERICALLY CONTROLLED	0	0			
8459610000	OTHER MILLING MACHINES FOR METAL, NUMERICALLY CONTROLLED	0	0			
8459690000	OTHER MILLING MACHINES FOR METAL, NOT NUMERICALLY CONTROLLED	0	0			
8459700000	OTHER THREADING MACHINES FOR METALS	0	0			
8460110000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460190000	FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460210000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460290000	OTHER FLAT-SURFACE GRINDING MACHINES, IN WHICH THE POSITIONING IN ANY ONE AXIS CAN BE SET UP TO AN ACCURACY OF AT LEAST 0.01 MM, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8460310000	SHARPENING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS, NUMERICALLY CONTROLLED	0	0			
8460390000	SHARPENING MACHINES, FOR METAL OR CERMETS, NOT NUMERICALLY CONTROLLED	0	0			
8460400000	HONING OR LAPPING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460901000	GRINDING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8460909000	OTHER MACHINES FOR DEBURRING, SHARPENING, GRINDING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461200000	SHAPING OR SLOTTING MACHINES	0	0			
8461300000	BROACHING MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461400000	GEAR-CUTTING OR GEAR-FINISHING MACHINES FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461500000	SAWING OR CUTTING-OFF MACHINES, FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8461901000	PLANING MACHINES	0	0			
8461909000	OTHER MACHINE-TOOLS FOR REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462101000	POWER HAMMERS AND HAMMERING MACHINES, FOR WORKING METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8462102100	PRESSES FOR FORGING OR STAMPING METAL	0	0			
8462102900	OTHER METAL STAMPING OR FORGING MACHINES, EXCLUDING PRESSES	0	0			
8462210000	ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES (INCLUDING PRESSES), NUMERICALLY CONTROLLED	0	0			
8462291000	PRESSES FOR ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING	0	0			
8462299000	OTHER ROLLING, BENDING, FOLDING, STRAIGHTENING OR FLATTENING MACHINES	0	0			
8462310000	SHEARING MACHINES (INCLUDING PRESSES), OTHER THAN COMBINED PUNCHING AND SHEARING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462391000	HYDRAULIC PRESSES FOR SHEARING METAL, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462399000	OTHER METAL-SHEARING MACHINES, OTHER THAN NUMERICALLY CONTROLLED OR COMBINED PUNCHING AND SHEARING MACHINES	0	0			
8462410000	PUNCHING OR NOTCHING MACHINES (INCLUDING PRESSES), INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8462491000	OTHER HYDRAULIC PRESSES FOR PUNCHING OR NOTCHING METAL OR METAL CARBIDES, NOT NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8462499000	OTHER PUNCHING OR NOTCHING MACHINES, INCLUDING COMBINED PUNCHING AND NOTCHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8462910000	OTHER HYDRAULIC PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8462990000	OTHER PRESSES, EXCLUDING HYDRAULIC PRESSES, FOR WORKING METAL OR METAL CARBIDES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8463101000	DRAW-BENCHES FOR FOR METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463109000	OTHER DRAW-BENCHES FOR BARS, TUBES, PROFILES, WIRE OR SIMILAR ITEMS OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463200000	THREAD-ROLLING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463300000	MACHINES FOR WORKING WIRE OF METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463901000	RIVETING MACHINES, FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS	0	0			
8463909000	OTHER MACHINE-TOOLS FOR WORKING METAL, SINTERED METAL CARBIDES OR CERMETS, WITHOUT REMOVING MATERIAL	0	0			
8464100000	SAWS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8464200000	MACHINE-TOOLS FOR GRINDING OR POLISHING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR GLASS	0	0			
8464900000	OTHER MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR SIMILAR MINERAL MATERIALS, OR FOR COLD-WORKING GLASS	0	0			
8465100000	MACHINE-TOOLS WHICH CARRY OUT DIFFERENT TYPES OF MACHINING OPERATIONS WITHOUT TOOL CHANGE BETWEEN SUCH OPERATIONS, FOR WORKING WOOD, CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465911000	SAWING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465919100	CIRCULAR SAWING MACHINES	0	0			
8465919200	BAND SAWING MACHINES	0	0			
8465919900	OTHER SAWING MACHINES, EXCLUDING NUMERICALLY CONTROLLED, CIRCULAR AND BAND SAWING MACHINES	0	0			
8465921000	PLANING MACHINES; MILLING OR MOULDING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465929000	OTHER PLANING MACHINES; MILLING OR MOULDING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465931000	GRINDING, SANDING OR POLISHING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465939000	OTHER GRINDING, SANDING OR POLISHING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465941000	BENDING OR ASSEMBLING MACHINES, NUMERICALLY CONTROLLED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8465949000	OTHER BENDING OR ASSEMBLING MACHINES	0	0			
8465951000	DRILLING OR MORTISING MACHINES, NUMERICALLY CONTROLLED	0	0			
8465959000	OTHER DRILLING OR MORTISING MACHINES, NOT NUMERICALLY CONTROLLED	0	0			
8465960000	SPLITTING, SLICING OR PARING MACHINES FOR WOOD CORK, BONE, HARD RUBBER, PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8465991000	MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS, NUMERICALLY CONTROLLED	0	0			
8465999000	OTHER MACHINE-TOOLS FOR WORKING WOOD, CORK, BONE, HARD RUBBER, RIGID PLASTIC OR SIMILAR HARD MATERIALS	0	0			
8466100000	TOOLHOLDERS AND SELF-OPENING DIEHEADS, FOR MACHINE-TOOLS	0	0			
8466200000	WORK HOLDERS, FOR MACHINE-TOOLS	0	0			
8466300000	DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS	0	0			
8466910000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINE-TOOLS OF HEADING 84.64	0	0			
8466920000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 84.65	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8466930000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.61	0	0			
8466940000	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.62 AND 84.63	0	0			
8467111000	DRILLING MACHINES, BORING MACHINES AND SIMILAR MACHINES, PNEUMATIC, ROTARY (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467112000	ROTARY PNEUMATIC TOOLS, FOR INSERTING AND EXTRACTING SCREWS, BOLTS AND NUTS, FOR WORKING IN THE HAND	0	0			
8467119000	OTHER ROTARY PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND	0	0			
8467191000	PNEUMATIC TAMPING MACHINES AND ROADROLLERS, FOR WORKING IN THE HAND	0	0			
8467192000	PNEUMATIC CONCRETE VIBRATORS, FOR WORKING IN THE HAND	0	0			
8467199000	OTHER PNEUMATIC MACHINES (INCLUDING PERCUSSION), FOR WORKING IN THE HAND, EXCLUDING ROTARY	0	0			
8467210000	DRILLS OF ALL KINDS, INCLUDING ROTARY PERCUSSION DRILLS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467220000	SAWS, INCLUDING CHAINSAWS, WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8467290000	OTHER TOOLS WITH BUILT-IN ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467810000	CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467891000	SAWS, OTHER THAN CHAINSAWS, WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467899000	OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8467910000	PARTS OF CHAINSAWS, FOR WORKING IN THE HAND	0	0			
8467920000	PARTS OF PNEUMATIC TOOLS, FOR WORKING IN THE HAND	0	0			
8467990000	PARTS OF OTHER TOOLS WITH BUILT-IN NON-ELECTRIC MOTOR, FOR WORKING IN THE HAND	0	0			
8468100000	HAND-HELD BLOW PIPES	0	0			
8468201000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING	0	0			
8468209000	OTHER MACHINERY AND APPARATUS FOR SOLDERING AND CUTTING, NOT GAS-OPERATED	0	0			
8468800000	OTHER GAS-OPERATED MACHINERY AND APPARATUS FOR SURFACE TEMPERING	0	0			
8468900000	PARTS OF MACHINERY AND APPARATUS OF HEADING 84.68	0	0			
8469001000	ELECTRIC TYPEWRITERS	0	0			
8469009000	OTHER TYPEWRITERS, EXCLUDING PRINTERS OF HEADING 84.43; WORD-PROCESSING MACHINES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8470100000	ELECTRONIC CALCULATORS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF ELECTRIC POWER AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS	0	0			
8470210000	OTHER ELECTRONIC CALCULATORS, INCORPORATING A PRINTING DEVICE	0	0			
8470290000	OTHER ELECTRONIC CALCULATING MACHINES, OTHER THAN THOSE INCORPORATING A PRINTING DEVICE	0	0			
8470300000	OTHER CALCULATORS, NOT ELECTRONIC	0	0			
8470500000	CASH REGISTERS	0	0			
8470901000	FRANKING MACHINES	0	0			
8470902000	TICKET-ISSUING MACHINES	0	0			
8470909000	POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES, WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE	0	0			
8471300000	PORTABLE AUTOMATIC DATA-PROCESSING MACHINES, WEIGHING NOT MORE THAN 10 KG, CONSISTING OF AT LEAST A CENTRAL PROCESSING UNIT, A KEYBOARD AND A DISPLAY	0	0			
8471410000	AUTOMATIC DATA-PROCESSING MACHINES, CONTAINING IN THE SAME HOUSING AT LEAST A CENTRAL PROCESSING UNIT AND AN INPUT AND OUTPUT UNIT, WHETHER OR NOT COMBINED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8471490000	AUTOMATIC DATA-PROCESSING MACHINES, PRESENTED IN THE FORM OF SYSTEMS	0	0			
8471500000	PROCESSING UNITS, OTHER THAN THOSE OF SUBHEADING 8471.41 OR 8471.49, WHETHER OR NOT CONTAINING IN THE SAME HOUSING ONE OR TWO OF THE FOLLOWING TYPES OF UNIT: STORAGE UNIT, INPUT UNIT AND OUTPUT UNIT	0	0			
8471602000	KEYBOARDS, X-Y COORDINATE INPUT DEVICES	0	0			
8471609000	OTHER INPUT OR OUTPUT UNITS, WHETHER OR NOT CONTAINING STORAGE UNITS IN THE SAME HOUSING	0	0			
8471700000	STORAGE UNITS	0	0			
8471800000	OTHER UNITS OF AUTOMATIC DATA PROCESSING MACHINES	0	0			
8471900000	OTHER AUTOMATIC DATA PROCESSING MACHINES OF HEADING 84.71	0	0			
8472100000	HECTOGRAPH OR STENCIL DUPLICATING MACHINES	0	0			
8472300000	MACHINES FOR SORTING OR FOLDING MAIL OR FOR INSERTING MAIL IN ENVELOPES OR WRAPPERS, MACHINES FOR OPENING, CLOSING OR SEALING MAIL AND MACHINES FOR AFFIXING OR CANCELLING POSTAGE STAMPS	0	0			
8472901000	MACHINES FOR SORTING OR COUNTING COINS OR BANK NOTES	0	0			
8472902000	AUTOMATIC BANKNOTE DISPENSERS	0	0			
8472903000	MACHINES TO AUTHENTICATE CHEQUES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8472904000	PERFORATING OR STAPLING MACHINES	0	0			
8472905000	AUTOMATIC TELLER MACHINES	0	0			
8472909000	OTHER OFFICE MACHINES AND EQUIPMENT	0	0			
8473100000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.69	0	0			
8473210000	PARTS AND ACCESSORIES OF THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473290000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.70 OTHER THAN THE ELECTRONIC CALCULATING MACHINES OF SUBHEADINGS 8470.10.00, 8470.21.00 OR 8470.29.00	0	0			
8473300000	PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.71	0	0			
8473401000	PARTS AND ACCESSORIES OF THE DUPLICATING MACHINES OF HEADING 84.72	0	0			
8473409000	OTHER PARTS AND ACCESSORIES OF THE MACHINES OF HEADING 84.72	0	0			
8473500000	PARTS AND ACCESSORIES EQUALLY SUITABLE FOR USE WITH MACHINES OF TWO OR MORE OF THE HEADINGS 84.69 TO 84.72	0	0			
8474101000	FOUNDRY STRIPPING AND SCREENING MACHINES	0	0			
8474102000	VIBRATING SCREENS	0	0			
8474109000	OTHER MACHINERY FOR SORTING, SCREENING, SEPARATING OR WASHING, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8474201000	ROTARY CONE CRUSHERS	0	0			
8474202000	IMPACT GRINDING MACHINES	0	0			
8474203000	RING MILLS	0	0			
8474209000	OTHER MACHINERY FOR CRUSHING OR GRINDING, STONE OR OTHER SUBSTANCES IN SOLID FORM	0	0			
8474311000	CONCRETE OR MORTAR MIXERS, WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474319000	OTHER CONCRETE OR MORTAR MIXERS, EXCLUDING THOSE WITH A MAXIMUM CAPACITY OF 3 M3	0	0			
8474320000	MACHINERY FOR MIXING MINERAL SUBSTANCES WITH BITUMEN	0	0			
8474391000	SPECIAL MACHINERY FOR THE CERAMICS INDUSTRY	0	0			
8474392000	FOUNDRY SAND MIXERS	0	0			
8474399000	OTHER MACHINERY FOR MIXING OR KNEADING EARTH, STONE OR OTHER MINERAL SUBSTANCES IN SOLID FORM	0	0			
8474801000	MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING CERAMIC PASTES	0	0			
8474802000	MACHINES FOR FORMING FOUNDRY MOULDS OF SAND	0	0			
8474803000	MACHINES FOR SHAPING PREFABRICATED CONCRETE ARTICLES	0	0			
8474809000	OTHER MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, PLASTER OR OTHER MINERAL SUBSTANCES IN POWDER OR PASTE FORM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8474900000	PARTS OF MACHINERY OF HEADING 84.74	0	0			
8475100000	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES	0	0			
8475210000	MACHINES FOR MAKING OPTICAL FIBRES AND PREFORMS THEREOF	0	0			
8475290000	OTHER MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE	0	0			
8475900000	PARTS OF THE MACHINES OF HEADING 84.75	0	0			
8476210000	AUTOMATIC BEVERAGE-VENDING MACHINES, INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476290000	OTHER AUTOMATIC BEVERAGE-VENDING MACHINES	0	0			
8476810000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCORPORATING HEATING OR REFRIGERATING DEVICES	0	0			
8476890000	OTHER AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE: POSTAGE STAMP, CIGARETTE OR FOOD MACHINES), INCLUDING MONEY-CHANGING MACHINES	0	0			
8476900000	PARTS OF THE MACHINES OF HEADING 84.76	0	0			
8477100000	INJECTION-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477200000	EXTRUDERS FOR RUBBER OR PLASTIC	0	0			
8477300000	BLOW-MOULDING MACHINES FOR RUBBER OR PLASTIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8477400000	VACUUM-MOULDING MACHINES AND OTHER THERMOFORMING MACHINES FOR RUBBER OR PLASTIC	0	0			
8477510000	OTHER MACHINERY FOR MOULDING OR RETREADING PNEUMATIC TYRES OR FOR MOULDING OR FORMING INNER TUBES	0	0			
8477591000	HYDRAULIC PRESSES FOR COMPRESSION-MOULDING OF RUBBER OR PLASTIC	0	0			
8477599000	OTHER MACHINERY FOR MOULDING OR FORMING RUBBER OR PLASTIC	0	0			
8477800000	OTHER MACHINERY FOR MANUFACTURING RUBBER OR PLASTIC PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8477900000	PARTS OF MACHINERY FOR WORKING RUBBER OR PLASTIC OR FOR MANUFACTURING PRODUCTS FROM THESE MATERIALS	0	0			
8478101000	MACHINERY FOR APPLYING FILTERS TO CIGARETTES	0	0			
8478109000	OTHER MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8478900000	PARTS OF MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479100000	MACHINERY FOR CIVIL ENGINEERING, BUILDING OR THE LIKE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8479201000	MACHINERY FOR THE EXTRACTION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479209000	MACHINERY FOR THE PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS	0	0			
8479300000	PRESSES FOR MAKING PARTICLEBOARD OR FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS AND OTHER MACHINERY FOR TREATING WOOD OR CORK	0	0			
8479400000	ROPE OR CABLE-MAKING MACHINES	0	0			
8479500000	INDUSTRIAL ROBOTS, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
8479600000	EVAPORATIVE AIR COOLERS	0	0			
8479810000	MACHINERY FOR WORKING METAL, INCLUDING ELECTRIC WIRE COIL-WINDERS	0	0			
8479820000	MIXING, KNEADING, CRUSHING, GRINDING, SCREENING, SIFTING, HOMOGENISING, EMULSIFYING OR STIRRING MACHINES	0	0			
8479891000	MACHINERY FOR THE SOAP INDUSTRY	0	0			
8479892000	AIR HUMIDIFIERS AND DEHUMIDIFIERS (OTHER THAN THE MACHINES OF HEADING 84.15 OR 84.24)	0	0			
8479893000	PUMP-TYPE AUTOMATIC MACHINE GREASERS	0	0			
8479894000	MACHINERY FOR THE MAINTENANCE OF PIPELINES AND THE LIKE	0	0			
8479895000	POWERED WINDSCREEN WIPING MECHANISMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8479898000	PRESSES	0	0			
8479899000	OTHER MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8479900000	PARTS OF MACHINERY OF HEADING 84.79	0	0			
8480100000	MOULDING BOXES FOR METAL FOUNDING	0	0			
8480200000	MOULD BASES	0	0			
8480300000	MOULDING PATTERNS	0	0			
8480410000	MOULDS FOR METAL OR METAL CARBIDES, FOR INJECTION OR COMPRESSION MOULDING	0	0			
8480490000	OTHER MOULDS FOR METAL OR METAL CARBIDES	0	0			
8480500000	MOULDS FOR GLASS	0	0			
8480600000	MOULDS FOR MINERAL MATERIALS	0	0			
8480711000	MOULDS FOR INJECTION OR COMPRESSION MOULDING OF PARTS OF SAFETY RAZORS, OF RUBBER OR PLASTIC	0	0			
8480719000	OTHER MOULDS FOR INJECTION OR COMPRESSION MOULDING OF RUBBER OR PLASTIC	0	0			
8480790000	OTHER MOULDS FOR RUBBER OR PLASTIC	0	0			
8481100010	PRESSURE-REDUCING VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481100090	OTHER PRESSURE-REDUCING VALVES	17	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8481200010	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481200090	OTHER VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	0	0			
8481300010	CHECK (NON-RETURN) VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481300090	OTHER CHECK (NON-RETURN) VALVES	17	10			
8481400010	SAFETY OR RELIEF VALVES, WITH SPECIAL FEATURES FOR IRRIGATION	0	0			
8481400090	OTHER SAFETY OR RELIEF VALVES	0	0			
8481801000	TAPS FOR DOMESTIC USE	0	0			
8481802000	"CHRISTMAS TREE" VALVES	9	7			
8481803000	VALVES FOR TYRES	0	0			
8481804000	SPHERICAL VALVES	9	5			
8481805100	GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM, FOR PRESSURES OF 13.8 MPA OR MORE	0	0			
8481805900	OTHER GATE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			
8481806000	OTHER GATE VALVES	0	0			
8481807000	GLOBE VALVES OF A RATED DIAMETER NOT EXCEEDING 100 MM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8481808000	AUTOMATIC VALVES AND THEIR ELECTRICAL CONTROLS USED EXCLUSIVELY TO AUTOMATE THE OPERATION OF INSTALLATIONS, MACHINERY AND MECHANICAL APPLIANCES	0	0			
8481809100	DISPENSING VALVES	0	0			
8481809900	OTHER TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS	0	0			
8481901000	BODIES FOR "CHRISTMAS TREE" VALVES	0	0			
8481909000	OTHER PARTS OF TAPS AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR SIMILAR CONTAINERS, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES	0	0			
8482100000	BALL BEARINGS	0	0			
8482200000	TAPERED ROLLER BEARINGS, INCLUDING CONE AND TAPERED ROLLER ASSEMBLIES	0	0			
8482300000	SPHERICAL ROLLER BEARINGS	0	0			
8482400000	NEEDLE ROLLER BEARINGS	0	0			
8482500000	CYLINDRICAL ROLLER BEARINGS	0	0			
8482800000	OTHER ROLLER BEARINGS, INCLUDING COMBINED BALL/ROLLER BEARINGS	0	0			
8482910000	BALLS, NEEDLES AND ROLLERS, OF BEARINGS	0	0			
8482990000	OTHER PARTS OF BEARINGS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8483101000	TRANSMISSION SHAFTS (INCLUDING CAMSHAFTS AND CRANKSHAFTS) AND CRANKS, FOR AIRCRAFT ENGINES	9	0			
8483109100	CRANKSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109200	CAMSHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109300	FLEXIBLE SHAFTS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8483109900	OTHER TRANSMISSION SHAFTS AND CRANKS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	0	0			
8483200000	BEARING HOUSINGS, INCORPORATING BALL OR ROLLER BEARINGS	0	0			
8483301000	BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS, FOR AIRCRAFT ENGINES	9	0			
8483309000	OTHER BEARING HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS, AND BEARINGS	0	0			
8483403000	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS; BALL OR ROLLER SCREWS, FOR AIRCRAFT ENGINES	9	0			
8483409100	GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	0	0			
8483409200	GEARS AND GEARING, OTHER THAN SIMPLE TOOTHED WHEELS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8483409900	OTHER TRANSMISSION ELEMENTS BALL OR ROLLER SCREWS; OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8483500000	FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS	9	10			
8483601000	CLUTCHES	0	0			
8483609000	SHAFT COUPLINGS, INCLUDING UNIVERSAL JOINTS	0	0			
8483904000	TOOTHED WHEELS AND OTHER TRANSMISSION ELEMENTS PRESENTED SEPARATELY	9	5			
8483909000	OTHER PARTS OF THE DRIVING ELEMENTS OF HEADING 84.83	9	5			
8484100000	GASKETS OF COMPOSITE MATERIALS	9	10			
8484200000	MECHANICAL SEALS	9	10			
8484900000	SETS OR ASSORTMENTS OF GASKETS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS	9	10			
8486100000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS	0	0			
8486200000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF SEMICONDUCTOR DEVICES OR ELECTRONIC INTEGRATED CIRCUITS	0	0			
8486300000	MACHINES AND APPARATUS FOR THE MANUFACTURE OF FLAT PANEL DISPLAYS	0	0			
8486400000	MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER	0	0			
8486900000	PARTS AND ACCESSORIES OF MACHINES AND APPARATUS OF HEADING 84.86	0	0			
8487100000	SHIPS' OR BOATS' PROPELLERS AND BLADES THEREFOR	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8487901000	NON-AUTOMATIC LUBRICATORS	0	0			
8487902000	SEAL RINGS (SEALS OR RETAINERS)	0	0			
8487909000	OTHER MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8501101000	MOTORS FOR TOYS, OF AN OUTPUT NOT EXCEEDING 37.5 W	9	0			
8501102000	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109100	DC MOTORS OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109200	AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501109300	AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 37.5 W	0	0			
8501201100	UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501201900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202100	UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501202900	OTHER UNIVERSAL MOTORS, OF AN OUTPUT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8501311000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501312000	OTHER DC MOTORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501313000	DC GENERATORS, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501321000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501322100	OTHER MOTORS, OF AN OUTPUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501322900	OTHER MOTORS, OF AN OUTPUT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501324000	DC GENERATORS, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 75 KW	0	0			
8501331000	DC MOTORS, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501332000	OTHER DC MOTORS, OF AN OUTPUT EXCEEDING 75 W BUT NOT EXCEEDING 375 KW	0	0			
8501333000	DC GENERATORS, OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEEDING 375 KW	0	0			
8501341000	DC MOTORS WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 KW	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8501342000	OTHER DC MOTORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501343000	DC GENERATORS OF AN OUTPUT EXCEEDING 375 KW	0	0			
8501401100	OTHER AC MOTORS, SINGLE-PHASE, WITH GEAR BOXES AND OTHER SPEED CHANGERS, OF AN OUTPUT NOT EXCEEDING 375 W	0	0			
8501401900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT NOT EXCEEDING 375 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501402900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 375 W BUT NOT EXCEEDING 750 W, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501403900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 750 W BUT NOT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404100	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501404900	OTHER AC MOTORS, SINGLE-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW, WITHOUT GEAR BOXES AND OTHER SPEED CHANGERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8501511000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W, WITH GEAR BOXES AND OTHER SPEED CHANGERS	0	0			
8501519000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 750 W	0	0			
8501521000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT NOT EXCEEDING 7.5 KW	0	0			
8501522000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 7.5 KW BUT NOT EXCEEDING 18.5 KW	0	0			
8501523000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 18.5 KW BUT NOT EXCEEDING 30 KW	0	0			
8501524000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 30 KW BUT NOT EXCEEDING 75 KW	0	0			
8501530000	OTHER AC MOTORS, MULTI-PHASE, OF AN OUTPUT EXCEEDING 75 KW	0	0			
8501611000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT NOT EXCEEDING 18.5 KVA	0	0			
8501612000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 18.5 KVA BUT NOT EXCEEDING 30 KVA	0	0			
8501619000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 30 KVA BUT NOT EXCEEDING 75 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8501620000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8501630000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 375 KVA BUT NOT EXCEEDING 750 KVA	0	0			
8501640000	AC GENERATORS (ALTERNATORS), OF AN OUTPUT EXCEEDING 750 KVA	0	0			
8502111000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502119000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT NOT EXCEEDING 75 KVA	0	0			
8502121000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502129000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 75 KVA BUT NOT EXCEEDING 375 KVA	0	0			
8502131000	AC GENERATING SETS WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8502139000	OTHER GENERATING SETS (NOT AC) WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES), OF AN OUTPUT EXCEEDING 375 KVA	0	0			
8502201000	AC GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502209000	OTHER GENERATING SETS WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINES	0	0			
8502310000	WIND-POWERED GENERATING SETS	0	0			
8502391000	OTHER AC GENERATING SETS	0	0			
8502399000	OTHER GENERATING SETS	0	0			
8502400000	ELECTRIC ROTARY CONVERTERS	0	0			
8503000000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02	0	0			
8504100000	BALLASTS FOR DISCHARGE LAMPS OR TUBES	0	0			
8504211100	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 1 KVA	0	0			
8504211900	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT MORE THAN 10 KVA	0	0			
8504219000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 650 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8504221000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 650 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			
8504229000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504230000	LIQUID DIELECTRIC TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504311000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY NOT EXCEEDING 0.1 KVA	0	0			
8504319000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 0.1 KVA BUT NOT EXCEEDING 1 KVA	0	0			
8504321000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 KVA BUT NOT EXCEEDING 10 KVA	0	0			
8504329000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 10 KVA BUT NOT EXCEEDING 16 KVA	0	0			
8504330000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 16 KVA BUT NOT EXCEEDING 500 KVA	0	0			
8504341000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY MORE THAN 500 KVA BUT NOT EXCEEDING 1 000 KVA	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8504342000	OTHER TRANSFORMERS, HAVING A POWER HANDLING CAPACITY EXCEEDING 1 000 KVA BUT NOT EXCEEDING 10 000 KVA	0	0			
8504343000	ELECTRICAL TRANSFORMERS HAVING A POWER HANDLING CAPACITY EXCEEDING 10 000 KVA	0	0			
8504401000	UNINTERRUPTIBLE POWER SUPPLIES (UPS)	0	0			
8504402000	ELECTRONIC STARTERS	0	0			
8504409000	OTHER STATIC CONVERTERS	0	0			
8504501000	OTHER INDUCTORS FOR AN OPERATING VOLTAGE NOT EXCEEDING 260 V AND RATED CURRENT NOT EXCEEDING 30 A	0	0			
8504509000	OTHER INDUCTORS	0	0			
8504900000	PARTS OF ELECTRICAL TRANSFORMERS, STATIC CONVERTERS AND INDUCTORS	0	0			
8505110000	PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS, OF METAL	0	0			
8505191000	MAGNETIC STRIPS, OF RUBBER OR PLASTIC	0	0			
8505199000	OTHER MAGNETIC STRIPS, NOT OF RUBBER OR PLASTIC	0	0			
8505200000	ELECTROMAGNETIC COUPLINGS, CLUTCHES AND BRAKES	0	0			
8505901000	ELECTROMAGNETS	0	0			
8505902000	CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8505903000	ELECTROMAGNETIC LIFTING HEADS	0	0			
8505909000	PARTS OF HEADING 85.05	0	0			
8506101100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506101200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE, "BUTTON"	9	0			
8506101900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, ALKALINE, MANGANESE DIOXIDE	9	10			
8506109100	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, CYLINDRICAL	9	10			
8506109200	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE, "BUTTON"	9	10			
8506109900	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MANGANESE DIOXIDE	9	10			
8506301000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC DIOXIDE, CYLINDRICAL	9	0			
8506302000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE, "BUTTON"	9	0			
8506309000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, MERCURIC OXIDE	9	0			
8506401000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, CYLINDRICAL	9	0			
8506402000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE, "BUTTON"	9	0			
8506409000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, SILVER OXIDE	9	0			
8506501000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, CYLINDRICAL	9	0			
8506502000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM, "BUTTON"	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8506509000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, LITHIUM	9	0			
8506601000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, CYLINDRICAL	9	0			
8506602000	PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC, "BUTTON"	9	0			
8506609000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, AIR-ZINC	9	0			
8506801000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, CYLINDRICAL	9	0			
8506802000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL, "BUTTON"	9	0			
8506809000	OTHER PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8506900000	PARTS OF PRIMARY CELLS AND BATTERIES, ELECTRICAL	9	0			
8507100000	LEAD-ACID ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR STARTING PISTON ENGINES	9	10			
8507200000	OTHER LEAD-ACID ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507300000	NICKEL-CADMIUM ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	0			
8507400000	NICKEL-IRON ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8507800000	OTHER ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT SQUARE OR RECTANGULAR, OF A KIND USED FOR PISTON ENGINES	9	10			
8507901000	CONTAINERS AND COVERS, FOR ELECTRIC ACCUMULATORS	9	10			
8507902000	SEPARATORS, FOR ELECTRIC ACCUMULATORS	9	10			
8507903000	PLATES, FOR ELECTRIC ACCUMULATORS	9	10			
8507909000	OTHER PARTS FOR ELECTRIC ACCUMULATORS	9	0			
8508110000	VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OF A POWER NOT EXCEEDING 1 500 W AND HAVING A DUST BAG OR OTHER RECEPTACLE CAPACITY NOT EXCEEDING 20 LITRES	9	10			
8508190000	OTHER VACUUM CLEANERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508600000	OTHER VACUUM CLEANERS, WITHOUT BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	0	0			
8508700000	PARTS OF VACUUM CLEANERS	9	5			
8509401000	FOOD BLENDERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509409000	OTHER FOOD GRINDERS AND MIXERS; FRUIT OR VEGETABLE JUICE EXTRACTORS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509801000	FLOOR WAXERS (POLISHERS), WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			
8509802000	KITCHEN WASTE DISPOSERS, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8509809000	OTHER ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE	9	7			
8509900000	PARTS OF ELECTRO-MECHANICAL APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR, FOR DOMESTIC USE, OTHER THAN THE VACUUM CLEANERS OF HEADING 85.08	9	5			
8510100000	SHAVERS, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510201000	MACHINES FOR CUTTING HAIR, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510202000	MACHINES FOR SHEARING, WITH BUILT-IN ELECTRIC MOTOR	0	0			
8510300000	HAIR-REMOVING APPLIANCES, WITH BUILT-IN ELECTRIC MOTOR	9	0			
8510901000	CUTTER HEADS, COMB BLADES, CUTTER BLADES AND KNIFE BLADES FOR SHAVERS AND HAIR CLIPPERS	9	0			
8510909000	OTHER PARTS OF SHAVERS AND HAIR CLIPPERS	9	0			
8511101000	SPARK PLUGS, OF AIRCRAFT ENGINES	9	0			
8511109000	OTHER SPARK PLUGS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511201000	IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, FOR AIRCRAFT ENGINES	9	0			
8511209000	OTHER IGNITION MAGNETOS; MAGNETO-DYNAMOS; MAGNETIC FLYWHEELS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	0			
8511301000	DISTRIBUTORS; IGNITION COILS, FOR AIRCRAFT ENGINES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8511309100	DISTRIBUTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511309200	IGNITION COILS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511401000	STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511409000	OTHER STARTER MOTORS AND DUAL PURPOSE STARTER-GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511501000	OTHER GENERATORS, FOR AIRCRAFT ENGINES	9	0			
8511509000	OTHER GENERATORS, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511801000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511809000	OTHER ELECTRICAL IGNITION OR STARTING EQUIPMENT, EXCLUDING THOSE FOR AIRCRAFT ENGINES	9	10			
8511901000	PARTS OF MACHINERY AND EQUIPMENT, FOR AIRCRAFT ENGINES	9	0			
8511902100	CONTACT POINTS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	10			
8511902900	DISTRIBUTOR CAPS AND ROTORS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	5			
8511903000	PARTS OF SPARK PLUGS, OTHER THAN THOSE FOR AIRCRAFT ENGINES	9	0			
8511909000	OTHER PARTS OF ELECTRICAL IGNITION OR STARTING EQUIPMENT FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES	9	0			
8512100000	LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON BICYCLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8512201000	HEADLAMPS (OTHER THAN THE SEALED BEAM LAMP UNITS OF SUBHEADING 8539.10)	0	0			
8512209000	OTHER LIGHTING OR VISUAL SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512301000	HORNS	0	0			
8512309000	OTHER SOUND SIGNALLING EQUIPMENT OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512400000	WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8512901000	ARMS AND BLADES FOR WINDSCREEN WIPERS FOR MOTOR VEHICLES OR CYCLES	0	0			
8512909000	OTHER PARTS OF ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCEPT ARTICLES OF HEADING 85.39), ELECTRICAL WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED ON CYCLES OR MOTOR VEHICLES	0	0			
8513101000	PORTABLE ELECTRIC SAFETY LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY	0	0			
8513109000	OTHER PORTABLE ELECTRIC LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY, EXCEPT SAFETY LAMPS (FOR MINERS AND SIMILAR WORKERS)	9	10			
8513900000	PARTS OF PORTABLE ELECTRIC SAFETY LAMPS WHICH FUNCTION BY THEIR OWN SOURCE OF ENERGY	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8514100000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, RESISTANCE HEATED (INDIRECT HEATING)	0	0			
8514200000	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514301000	OTHER ARC FURNACES	0	0			
8514309000	OTHER FURNACES AND OVENS, EXCEPT RESISTANCE-HEATED, INDUCTION OR DIELECTRIC LOSS, AND ARC	0	0			
8514400000	OTHER EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS	0	0			
8514900000	PARTS OF THE EQUIPMENT OF HEADING 85.04	0	0			
8515110000	ELECTRIC SOLDERING IRONS AND GUNS	0	0			
8515190000	OTHER ELECTRIC MACHINES AND APPARATUS FOR BRAZING OR SOLDERING	0	0			
8515210000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515290000	MACHINES AND APPARATUS FOR RESISTANCE WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8515310000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, FULLY OR PARTLY AUTOMATIC	0	0			
8515390000	MACHINES AND APPARATUS FOR ARC (INCLUDING PLASMA ARC) WELDING OF METAL, OTHER THAN FULLY OR PARTLY AUTOMATIC	0	0			
8515801000	MACHINES AND APPARATUS FOR ULTRASONIC SOLDERING	0	0			
8515809000	OTHER MACHINES AND APPARATUS FOR SOLDERING; MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES	0	0			
8515900000	PARTS OF MACHINES AND APPARATUS FOR SOLDERING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS	0	0			
8516100000	ELECTRIC WATER HEATERS AND IMMERSION HEATERS	9	10			
8516210000	STORAGE HEATING RADIATORS, ELECTRIC SPACE HEATING APPARATUS, FLOOR HEATING APPARATUS OR SIMILAR APPARATUS	9	10			
8516291000	ELECTRIC STOVES FOR SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516299000	OTHER ELECTRIC SPACE HEATING, FLOOR HEATING OR SIMILAR APPARATUS	9	10			
8516310000	ELECTRIC HAIR DRYERS	9	10			
8516320000	OTHER ELECTRO-THERMIC HAIRDRESSING APPARATUS	9	10			
8516330000	ELECTRIC HAND-DRYING APPARATUS	9	5			
8516400000	ELECTRIC SMOOTHING IRONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8516500000	MICROWAVE OVENS	9	0			
8516601000	OVENS, ELECTRIC	9	10			
8516602000	COOKERS, ELECTRIC	9	10			
8516603000	ELECTRIC HEATERS, GRILLERS AND ROASTERS	9	10			
8516710000	ELECTRO-THERMIC APPLIANCES FOR MAKING COFFEE OR TEA	9	10			
8516720000	ELECTRIC TOASTERS	9	5			
8516790000	OTHER ELECTRO-THERMIC APPLIANCES FOR DOMESTIC USE	9	7			
8516800000	ELECTRIC HEATING RESISTORS, EXCEPT THOSE OF HEADING 85.45	0	0			
8516900000	PARTS OF THE MACHINES OF HEADING 85.16	9	5			
8517110000	LINE TELEPHONE SETS WITH CORDLESS HANDSETS	0	0			
8517120000	TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS	0	0			
8517180000	OTHER TELEPHONES	0	0			
8517610000	BASE STATIONS	0	0			
8517621000	AUTOMATIC TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	0	0			
8517622000	TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8517629000	OTHER MACHINES FOR THE RECEPTION, CONVERSION AND TRANSMISSION OR REGENERATION OF VOICE, IMAGES OR OTHER DATA, INCLUDING SWITCHING AND ROUTING APPARATUS	0	0			
8517691000	VIDEOPHONES	0	0			
8517692000	RECEPTION APPARATUS FOR RADIO-TELEPHONY OR RADIO-TELEGRAPHY	0	0			
8517699000	OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8517700000	PARTS OF TELEPHONES AND OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)	0	0			
8518100000	MICROPHONES AND STANDS THEREFOR	0	0			
8518210000	SINGLE LOUDSPEAKERS, MOUNTED IN THEIR ENCLOSURES	0	0			
8518220000	MULTIPLE LOUDSPEAKERS, MOUNTED IN THE SAME ENCLOSURE	0	0			
8518290000	OTHER LOUDSPEAKERS	0	0			
8518300000	HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE	0	0			
8518400000	AUDIO-FREQUENCY ELECTRIC AMPLIFIERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8518500000	ELECTRIC SOUND AMPLIFIER SETS	0	0			
8518901000	CONES, DIAPHRAGMS, YOKES	9	0			
8518909000	PARTS OF MICROPHONES AND STANDS THEREFOR, LOUDSPEAKERS, HEADPHONES AND EARPHONES, AUDIO-FREQUENCY ELECTRIC AMPLIFIERS, ELECTRIC SOUND AMPLIFIER SETS	9	5			
8519200000	APPARATUS OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY OTHER MEANS OF PAYMENT OF SOUND RECORDING APPARATUS SOUND REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	5			
8519301000	TURNTABLES (RECORD-DECKS) WITH AUTOMATIC RECORD CHANGING MECHANISM	9	0			
8519309000	OTHER TURNTABLES	9	0			
8519500000	TELEPHONE ANSWERING MACHINES	9	0			
8519811000	CASSETTE-PLAYERS	9	0			
8519812000	REPRODUCING APPARATUS FOR OPTICAL READING SYSTEMS	9	0			
8519819000	OTHER APPARATUS USING A MAGNETIC, OPTICAL OR SEMICONDUCTOR MEDIUM	9	10			
8519891000	RECORD-PLAYERS	9	0			
8519899000	OTHER SOUND RECORDING APPARATUS; SOUND-REPRODUCING APPARATUS; SOUND-RECORDING AND REPRODUCING APPARATUS	9	10			
8521100000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, MAGNETIC-TAPE TYPE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8521901000	SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER, OF A KIND USED FOR RECORDING COMPACT DISCS	9	0			
8521909000	OTHER SOUND AND IMAGE (VIDEO) RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER	9	0			
8522100000	PICK-UP CARTRIDGES	9	0			
8522902000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	5			
8522903000	UNMOUNTED SAPPHIRES AND DIAMONDS FOR STYLI, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	9	0			
8522904000	REPRODUCING MECHANISMS FOR OPTICAL READING SYSTEMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522905000	CASSETTE-TYPE REPRODUCING MECHANISMS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8522909000	OTHER PARTS AND ACCESSORIES, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 TO 85.21	0	0			
8523210000	CARDS INCORPORATING A MAGNETIC STRIPE	0	0			
8523291000	MAGNETIC DISCS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8523292100	MAGNETIC TAPES, UNRECORDED, OF A WIDTH NOT EXCEEDING 4 MM	0	0			
8523292200	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM	0	0			
8523292300	MAGNETIC TAPES, UNRECORDED, OF A WIDTH EXCEEDING 6.5 MM	0	0			
8523293110	MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293190	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH NOT EXCEEDING 4 MM	9	0			
8523293210	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293290	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 4 MM BUT NOT EXCEEDING 6.5 MM	9	0			
8523293310	MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	0	0			
8523293390	OTHER MAGNETIC TAPES, RECORDED, OF A WIDTH EXCEEDING 6.5 MM, FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE	9	0			
8523299000	OTHER MAGNETIC MEDIA	0	0			
8523401000	OPTICAL MEDIA, UNRECORDED	0	0			
8523402100	OPTICAL MEDIA, RECORDED, FOR REPRODUCING SOUND	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8523402200	OPTICAL MEDIA, RECORDED, FOR REPRODUCING IMAGE OR IMAGE AND SOUND	0	0			
8523402900	OTHER OPTICAL MEDIA, RECORDED	0	0			
8523510000	SOLID-STATE NON-VOLATILE STORAGE DEVICES	0	0			
8523520000	‘SMART CARDS’	0	0			
8523591000	PROXIMITY CARDS AND TAGS	0	0			
8523599000	OTHER SEMICONDUCTOR MEDIA	0	0			
8523801000	DISCS (BLANK OR RECORDED), TAPES, FILMS AND OHER PREPARED MATRICES AND MASTERS	0	0			
8523802110	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, UNRECORDED	0	0			
8523802120	DISCS FOR RECORD-PLAYERS, EDUCATIONAL, RECORDED	9	0			
8523802910	OTHER DISCS FOR RECORD-PLAYERS, UNRECORDED	0	0			
8523802920	OTHER DISCS FOR RECORD-PLAYERS, RECORDED	9	10			
8523803000	OTHER MEDIA FOR REPRODUCING PHENOMENA OTHER THAN SOUND OR IMAGE, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8523809000	OTHER MEDIA, EXCEPT MAGNETIC, OPTICAL AND SEMICONDUCTOR MEDIA	0	0			
8525501000	TRANSMISSION APPARATUS FOR RADIO BROADCASTING	0	0			
8525502000	TRANSMISSION APPARATUS FOR TELEVISION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8525601000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR RADIO BROADCASTING	0	0			
8525602000	TRANSMISSION APPARATUS INCORPORATING RECEPTION APPARATUS, FOR TELEVISION	0	0			
8525801000	TELEVISION CAMERAS	0	0			
8525802000	DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	0	0			
8526100000	RADAR APPARATUS	0	0			
8526910000	RADIO NAVIGATIONAL AID APPARATUS	0	0			
8526920000	RADIO REMOTE CONTROL APPARATUS	0	0			
8527120000	POCKET-SIZE RADIO CASSETTE-PLAYERS	9	10			
8527130000	OTHER APPARATUS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	10			
8527190000	OTHER RADIO-BROADCAST RECEIVERS, CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER	9	5			
8527210000	RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8527290000	OTHER RADIO-BROADCAST RECEIVERS NOT CAPABLE OF OPERATING WITHOUT AN EXTERNAL SOURCE OF POWER, OF A KIND USED IN MOTOR VEHICLES	9	10			
8527910000	RADIO-BROADCAST RECEIVERS, COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS	9	10			
8527920000	RADIO-BROADCAST RECEIVERS, NOT COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS BUT COMBINED WITH A CLOCK	9	10			
8527990000	OTHER RADIO-BROADCAST RECEIVERS	9	0			
8528410000	CATHODE RAY TUBE MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528490000	CATHODE RAY TUBE MONITORS	9	10			
8528510000	OTHER MONITORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528590000	OTHER MONITORS	9	10			
8528610000	PROJECTORS, OF A KIND SOLELY OR PRINCIPALLY USED IN AN AUTOMATIC DATA PROCESSING SYSTEM OF HEADING 84.71	0	0			
8528690000	OTHER PROJECTORS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8528710000	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, NOT DESIGNED TO INCORPORATE A VIDEO DISPLAY OR SCREEN	9	5			
8528720000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, COLOUR	9	5			
8528730000	OTHER RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS, BLACK AND WHITE OR OTHER MONOCHROME	9	10			
8529101000	FERRITE AERIALS	0	0			
8529102000	SATELLITE DISHES	0	0			
8529109000	OTHER AERIALS AND AERIAL RELECTORS OF ALL KINDS; PARTS SUITABLE FOR USE THEREWITH	0	0			
8529901000	FURNITURE OR BOXES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529902000	CARDS WITH PRINTED OR SURFACE-MOUNTED COMPONENTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			
8529909000	OTHER PARTS, SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8530100000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR TRAMWAYS	0	0			
8530801000	TRAFFIC LIGHTS AND THEIR CONTROL BOXES	0	0			
8530809000	OTHER ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS, EXCEPT THOSE OF HEADING 86.08	0	0			
8530900000	PARTS OF ELECTRICAL SIGNALLING (EXCEPT MESSAGE TRANSMISSION), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (EXCEPT THOSE OF HEADING 86.08)	0	0			
8531100000	ELECTRIC BURGLAR OR FIRE ALARMS AND SIMILAR APPARATUS	0	0			
8531200000	INDICATOR PANELS INCORPORATING LIQUID CRYSTAL DEVICES (LCD) OR LIGHT EMITTING DIODES (LED)	0	0			
8531800000	OTHER ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS)	0	0			
8531900000	PARTS OF ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE: BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), EXCEPT THOSE OF HEADING 85.12 OR 85.30	0	0			
8532100000	FIXED CAPACITORS DESIGNED FOR USE IN 50/60 HZ CIRCUITS AND HAVING A REACTIVE POWER HANDLING CAPACITY OF NOT LESS THAN 0.5 KVAR (POWER CAPACITORS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8532210000	FIXED CAPACITORS, OF TANTALUM	0	0			
8532220000	FIXED CAPACITORS, ALUMINIUM ELECTROLYTIC	0	0			
8532230000	FIXED CAPACITORS, CERAMIC DIELECTRIC, SINGLE-LAYER	0	0			
8532240000	FIXED CAPACITORS, CERAMIC DIELECTRIC, MULTILAYER	0	0			
8532250000	FIXED CAPACITORS, DIELECTRIC OF PAPER OR PLASTIC	0	0			
8532290000	OTHER FIXED CAPACITORS	0	0			
8532300000	VARIABLE OR ADJUSTABLE CAPACITORS	0	0			
8532900000	PARTS OF FIXED ELECTRICAL CAPACITORS, VARIABLE OR ADJUSTABLE	0	0			
8533100000	FIXED CARBON RESISTORS, COMPOSITION OR FILM TYPES	0	0			
8533210000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533290000	OTHER FIXED RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533311000	WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			
8533312000	WIREWOUND POTENTIOMETERS, OF AN OUTPUT NOT EXCEEDING 20 W	0	0			
8533319000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY NOT EXCEEDING 20 W	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8533391000	OTHER WIREWOUND RHEOSTATS FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, WIREWOUND, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533392000	OTHER WIREWOUND RHEOSTATS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533393000	POTENTIOMETERS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533399000	OTHER WIREWOUND VARIABLE RESISTORS, FOR A POWER HANDLING CAPACITY EXCEEDING 20 W	0	0			
8533401000	OTHER RHEOSTATS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8533402000	OTHER RHEOSTATS	0	0			
8533403000	CARBON POTENTIOMETERS	0	0			
8533404000	OTHER POTENTIOMETERS	0	0			
8533409000	OTHER VARIABLE RESISTORS, EXCEPT HEATING RESISTORS	0	0			
8533900000	PARTS OF ELECTRICAL RESISTORS, EXCEPT HEATING RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS)	0	0			
8534000000	PRINTED CIRCUITS	0	0			
8535100000	FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535210000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 72.5 KV	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8535290000	OTHER AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535300000	ISOLATING SWITCHES AND MAKE-AND-BREAK SWITCHES, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535401000	LIGHTNING ARRESTERS AND VOLTAGE LIMITERS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535402000	SURGE SUPPRESSORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535901000	COMMUTATORS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8535909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8536101000	FUSES FOR VEHICLES OF CHAPTER 87	0	0			
8536102000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536109000	OTHER FUSES AND CIRCUIT BREAKERS WITH FUSES	0	0			
8536202000	AUTOMATIC CIRCUIT BREAKERS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536209000	OTHER AUTOMATIC CIRCUIT BREAKERS	0	0			
8536301100	DISCHARGE DEVICES WITH ELECTRODES IN A GASEOUS ATMOSPHERE, FOR PROTECTING TELEPHONE LINES, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8536301900	SURGE SUPPRESSORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536309000	OTHER APPARATUS FOR PROTECTING ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536411000	RELAYS, FOR A RATED CURRENT NOT EXCEEDING 30 A	0	0			
8536419000	RELAYS, FOR A VOLTAGE NOT EXCEEDING 60 V	0	0			
8536491100	CONTACTORS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536491900	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 60 V BUT NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536499000	OTHER RELAYS, FOR A VOLTAGE EXCEEDING 260 V	0	0			
8536501100	ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, FOR VEHICLES OF CHAPTER 87	0	0			
8536501900	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A, EXCEPT FOR VEHICLES OF CHAPTER 87	0	0			
8536509000	OTHER ISOLATING SWITCHES, MAKE-AND-BREAK SWITCHES AND COMMUTATORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8536610000	LAMP-HOLDERS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536690000	PLUGS AND SOCKETS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8536700000	CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES	9	10			
8536901000	APPARATUS FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
8536902000	TERMINALS, FOR A VOLTAGE NOT EXCEEDING 24 V	0	0			
8536909000	OTHER APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537101000	PROGRAMMABLE LOGIC CONTROLLERS (PLC), FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537109000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE NOT EXCEEDING 1 000 V	0	0			
8537200000	BOARDS, PANELS, CONSOLES, CABINETS AND OTHER BASES, FOR THE CONTROL OR DISTRIBUTION OF ELECTRICITY, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8538100000	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES OF HEADING 85.37, NOT EQUIPPED WITH THEIR APPARATUS	0	0			
8538900000	OTHER PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8539100000	SEALED BEAM LAMP UNITS	0	0			
8539210000	TUNGSTEN HALOGEN LAMPS AND TUBES	9	0			
8539221000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	9	0			
8539229000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, OF A POWER NOT EXCEEDING 200 W, FOR A VOLTAGE EXCEEDING 100V	0	0			
8539291000	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, FOR THE STREET LIGHTING OR SIGNALLING APPARATUS OF HEADING 85.12, OTHER THAN INTERIOR LIGHTING	9	0			
8539292000	OTHER MINIATURE FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539299010	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS, WITH SPECIAL FEATURES FOR SHADOWLESS 'SCIALYTIC' LAMPS	0	0			
8539299090	OTHER FILAMENT LAMPS AND TUBES, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539311000	HOT CATHODE FLUORESCENT LAMPS, STRAIGHT TUBES	9	10			
8539312000	HOT CATHODE FLUORESCENT LAMPS, CIRCULAR TUBES	9	10			
8539313000	HOT CATHODE FLUORESCENT LAMP, COMPACT, WHETHER OR NOT INTEGRATED	9	10			
8539319000	OTHER HOT CATHODE FLUORESCENT LAMPS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8539320000	MERCURY OR SODIUM VAPOUR LAMPS; METAL HALIDE LAMPS	9	5			
8539392000	OTHER FILAMENT LAMPS USED AS FLASHLAMPS	9	0			
8539399000	OTHER DISCHARGE LAMPS, EXCEPT ULTRA-VIOLET OR INFRA-RED LAMPS	9	0			
8539410000	ARC LAMPS	0	0			
8539490000	ULTRAVIOLET OR INFRA-RED LAMPS	0	0			
8539901000	SCREW-TYPE BASES	9	0			
8539909000	OTHER PARTS OF ELECTRIC FILAMENT LAMPS OR DISCHARGE LAMP AND ARC LAMPS, EXCEPT SCREW-TYPE BASES	9	0			
8540110000	CATHODE-RAY TELEVISION PICTURE TUBES, COLOUR, INCLUDING VIDEO MONITOR	9	0			
8540120000	CATHODE-RAY TELEVISION PICTURE TUBES, BLACK AND WHITE OR OTHER MONOCHROME, INCLUDING VIDEO MONITOR	9	0			
8540200000	TELEVISION CAMERA TUBES; IMAGE CONVERTERS AND INTENSIFIERS; OTHER PHOTO-CATHODE TUBES	9	0			
8540400000	DATA/GRAPHIC DISPLAY TUBES, COLOUR, WITH A PHOSPHOR DOT SCREEN PITCH SMALLER THAN 0.4 MM	9	0			
8540500000	DATA/GRAPHIC DISPLAY TUBES, BLACK AND WHITE OR OTHER MONOCHROME	9	0			
8540600000	OTHER CATHODE RAY TUBES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8540710000	MAGNETRONS	9	0			
8540720000	KLYSTRONS	9	0			
8540790000	OTHER MICROWAVE TUBES (FOR EXAMPLE: TRAVELLING WAVE TUBES AND CARCINOTRONS), EXCEPT GRID-CONTROLLED TUBES	9	0			
8540810000	RECEIVER OR AMPLIFIER TUBES	9	0			
8540890000	OTHER ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT RECEIVER OR AMPLIFIER TUBES	9	0			
8540910000	PARTS OF CATHODE-RAY TUBES	9	0			
8540990000	OTHER PARTS OF ELECTRONIC LAMPS, TUBES AND VALVES, EXCEPT CATHODE RAY TUBES	9	0			
8541100000	DIODES, OTHER THAN PHOTOSENSITIVE OR LIGHT-EMITTING DIODES	0	0			
8541210000	TRANSISTORS, WITH A DISSIPATION RATE OF LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541290000	TRANSISTORS, WITH A DISSIPATION RATE OF NOT LESS THAN 1 W, OTHER THAN PHOTOSENSITIVE TRANSISTORS	0	0			
8541300000	THYRISTORS, DIACS AND TRIACS, OTHER THAN PHOTOSENSITIVE DEVICES	0	0			
8541401000	LIGHT EMITTING DIODES , WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8541409000	OTHER PHOTSENSITIVE SEMICONDUCTOR DEVICES AND PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	0	0			
8541500000	OTHER SEMICONDUCTOR DEVICES	0	0			
8541600000	MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8541900000	PARTS OF DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS	0	0			
8542310000	PROCESSORS AND CONTROLLERS, WHETHER OR NOT COMBINED WITH MEMORIES, CONVERTERS, LOGIC CIRCUITS, AMPLIFIERS, CLOCK AND TIMING CIRCUITS, OR OTHER CIRCUITS	0	0			
8542320000	MEMORIES	0	0			
8542330000	AMPLIFIERS	0	0			
8542390000	OTHER ELECTRONIC INTEGRATED CIRCUITS	0	0			
8542900000	PARTS OF ELECTRONIC INTEGRATED CIRCUITS	0	0			
8543100000	PARTICLE ACCELERATORS	0	0			
8543200000	SIGNAL GENERATORS	0	0			
8543300000	MACHINES AND APPARATUS FOR ELECTROPLATING, ELECTROLYSIS OR ELECTROPHORESIS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8543701000	ELECTRIC FENCE ENERGIZERS	0	0			
8543702000	METAL DETECTORS	0	0			
8543703000	REMOTE CONTROLS	0	0			
8543709000	OTHER ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8543900000	PARTS OF ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
8544110000	WINDING WIRE, OF COPPER	0	0			
8544190000	WINDING WIRE, OTHER THAN OF COPPER	9	10			
8544200000	COAXIAL CABLES AND OTHER COAXIAL ELECTRIC CONDUCTORS	9	0			
8544300000	IGNITION WIRING SETS AND OTHER WIRING SETS OF A KIND USED IN MEANS OF TRANSPORT	9	10			
8544421000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS FOR TELECOMMUNICATIONS	0	0			
8544422000	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			
8544429000	OTHER ELECTRIC CONDUCTORS, FOR A VOLTAGE NOT EXCEEDING 1 000 V, FITTED WITH CONNECTORS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8544491010	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544491090	OTHER ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 80 V BUT NOT EXCEEDING 1 000 V, NOT FITTED WITH CONNECTORS	0	0			
8544499010	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE NOT EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	0	0			
8544499090	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 80 V, NOT FITTED WITH CONNECTORS	9	10			
8544601000	ELECTRIC CONDUCTORS, OF COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	0	0			
8544609000	OTHER ELECTRIC CONDUCTORS, EXCEPT COPPER, FOR A VOLTAGE EXCEEDING 1 000 V	9	10			
8544700000	OPTICAL FIBRE CABLES	0	0			
8545110000	CARBON ELECTRODES, OF A KIND USED IN FURNACES	0	0			
8545190000	OTHER CARBON ELECTRODES	9	0			
8545200000	CARBON BRUSHES, FOR ELECTRICAL USE	0	0			
8545902000	BATTERY CARBONS	0	0			
8545909000	OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, FOR ELECTRICAL PURPOSES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8546100000	GLASS ELECTRICAL INSULATORS	0	0			
8546200000	CERAMIC ELECTRICAL INSULATORS	0	0			
8546901000	SILICONE ELECTRICAL INSULATORS	0	0			
8546909000	OTHER ELECTRICAL INSULATORS OF ANY MATERIAL, EXCEPT GLASS, CERAMICS AND SILICONE	9	10			
8547101000	CERAMIC BODES FOR SPARK PLUGS	9	5			
8547109000	OTHER CERAMIC INSULATING FITTINGS	9	10			
8547200000	PLASTIC INSULATING FITTINGS	9	0			
8547901000	TUBES AND THEIR CONNECTING PIECES, OF BASE METAL, INTERNALLY INSULATED	9	0			
8547909000	OTHER INSULATING FITTINGS WHOLLY OF INSULATING MATERIAL OR WITH MINOR COMPONENTS OF METAL INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, FOR ELECTRICAL MACHINES, APPLIANCES OR INSTALLATIONS	0	0			
8548100000	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS	9	5			
8548900000	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	9	0			
8601100000	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8601200000	RAIL LOCOMOTIVES POWERED BY ELECTRIC ACCUMULATORS	0	0			
8602100000	DIESEL-ELECTRIC LOCOMOTIVES	0	0			
8602900000	OTHER RAIL LOCOMOTIVES, OTHER THAN DIESEL-ELECTRIC LOCOMOTIVES; LOCOMOTIVE TENDERS	0	0			
8603100000	SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY, OTHER THAN THOSE OF HEADING 86.04	0	0			
8603900000	OTHER SELF-PROPELLED RAILWAY OR TRAMWAY VEHICLES, EXCEPT THOSE POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY AND THOSE OF HEADING 86.04	0	0			
8604001000	SELF-PROPELLED RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES	0	0			
8604009000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, OTHER THAN SELF- PROPELLED	0	0			
8605000000	RAILWAY OR TRAMWAY PASSENGER COACHES, LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE COACHES (EXCLUDING THOSE OF HEADING 86.04)	0	0			
8606100000	TANK WAGONS AND SIMILAR EQUIPMENT, FOR RUNNING ON RAILS	0	0			
8606300000	SELF-DISCHARGING RAILWAY VANS AND WAGONS, OTHER THAN THOSE OF SUBHEADING 8606.10.00 OR 8606.20.00	0	0			
8606910000	OTHER COVERED AND CLOSED RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8606920000	OTHER OPEN RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, WITH NON-REMOVABLE SIDES OF A HEIGHT EXCEEDING 60 CM	0	0			
8606990000	OTHER RAILWAY OR TRAMWAY GOODS VANS AND WAGONS	0	0			
8607110000	DRIVING BOGIES AND BISSEL-BOGIES	0	0			
8607120000	OTHER BOGIES AND BISSEL-BOGIES	0	0			
8607190000	AXLES AND WHEELS; PARTS OF BOGIES, BISSELS, AXLES AND WHEELS	0	0			
8607210000	AIR BRAKES OF RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607290000	OTHER BRAKES FOR RAILWAY OR TRAMWAY VEHICLES, AND PARTS THEREOF	0	0			
8607300000	HOOKS FOR RAILWAY OR TRAMWAY VEHICLES AND OTHER COUPLING DEVICES, BUFFERS, AND PARTS THEREOF	0	0			
8607910000	OTHER PARTS OF RAIL LOCOMOTIVES	0	0			
8607990000	OTHER PARTS OF RAILWAY OR TRAMWAY VEHICLES	0	0			
8608000000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT AND AIRPORT INSTALLATIONS, PARTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8609000000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0	0			
8701100000	PEDESTRIAN-CONTROLLED TRACTORS	0	0			
8701200000	ROAD TRACTORS FOR SEMI-TRAILERS	0	0			
8701300000	TRACK-LAYING TRACTORS	0	0			
8701900000	OTHER TRACTORS, EXCLUDING THOSE OF HEADING 87.09	0	0			
8702101000	MOTOR VEHICLES FOR THE TRANSPORT OF NOT MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702109000	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702901000	TROLLEYBUSES, OTHER THAN THOSE WITH A COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909110	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8702909190	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF NO MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT THOSE WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8702909910	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES, AND THOSE WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE	0	0			
8702909990	OTHER MOTOR VEHICLES FOR THE TRANSPORT OF MORE THAN 16 PERSONS, INCLUDING THE DRIVER, EXCEPT TROLLEYBUSES AND VEHICLES WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	0	0			
8703100000	VEHICLES SPECIALLY DESIGNED FOR TRAVELLING ON SNOW; GOLF CARTS AND SIMILAR VEHICLES	9	5			
8703210010	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM3, ASSEMBLED	9	10			
8703210090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM3	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703221000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703229090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 000 CM3 BUT NOT EXCEEDING 1 500 CM3	9	10			
8703231000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703239010	AMBULANCES, PRISON VANS AND HEARSEs, FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703239090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 3 000 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 3 000 cm ³ , which are included in category 5		
8703241000	CROSS-COUNTRY (4X4) VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM3	9	0			
8703249010	AMBULANCES, PRISON VANS AND HEARSEs FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM3	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703249020	OTHER ASSEMBLED VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703249090	OTHER VEHICLES FOR THE TRANSPORT OF PERSONS, WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE, OF A CYLINDER CAPACITY EXCEEDING 3 000 CM ³	9	0			
8703311000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703319090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM ³	9	10			
8703321000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM ³ BUT NOT EXCEEDING 2 500 CM ³	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703329010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703329090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 1 500 CM3 BUT NOT EXCEEDING 2 500 CM3	9	10	Except vehicles with a cylinder capacity from 1 600 cm ³ to 2 500 cm ³ , which are included in category 5		
8703331000	CROSS-COUNTRY (4X4) VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703339010	AMBULANCES, PRISON VANS AND HEARSEs, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339020	OTHER ASSEMBLED VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703339090	OTHER VEHICLES, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A CYLINDER CAPACITY EXCEEDING 2 500 CM3	9	6	Except vehicles with a cylinder capacity exceeding 3 000 cm ³ , which are included in category 0		
8703900010	AMBULANCES, PRISON VANS AND HEARSEs, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	5			
8703900020	OTHER ASSEMBLED VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8703900090	OTHER VEHICLES, EXCEPT WITH SPARK-IGNITION RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE AND WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL)	9	10			
8704100000	DUMPERS DESIGNED FOR OFF-ROAD USE	0	0			
8704211010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704211090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704219000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			
8704221000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6.2 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8704222000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES BUT NOT EXCEEDING 9.3 TONNES	0	0			
8704229000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 9.3 TONNES	0	0			
8704230000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 20 TONNES	0	0			
8704311010	ASSEMBLED PICK-UP TRUCKS, FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704311090	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES	0	0			
8704319000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 5 TONNES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8704321000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 6.2 TONNES	0	0			
8704322000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL), OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES BUT NOT EXCEEDING 9.3 TONNES	0	0			
8704329000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, WITH SPARK-IGNITION INTERNAL COMBUSTION PISTON ENGINE, OF A GROSS VEHICLE WEIGHT EXCEEDING 9.3 TONNES	0	0			
8704900000	OTHER VEHICLES FOR THE TRANSPORT OF GOODS, EXCEPT WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINE (DIESEL OR SEMI-DIESEL) OR WITH SPARK-IGNITION	0	0			
8705100000	CRANE LORRIES	0	0			
8705200000	MOBILE DRILLING DERRICKS	0	0			
8705300000	FIRE FIGHTING VEHICLES	0	0			
8705400000	CONCRETE-MIXER LORRIES	0	0			
8705901100	ROAD SWEEPER LORRIES	0	0			
8705901900	WATER SPRAYING TRUCKS AND SIMILAR VEHICLES FOR CLEANING PUBLIC HIGHWAYS	0	0			
8705902000	MOBILE RADIOLOGICAL UNITS	0	0			
8705909000	OTHER MOTOR VEHICLES FOR SPECIAL PURPOSES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8706001000	CHASSIS FOR THE MOTOR VEHICLES OF HEADING 87.03 EQUIPPED WITH ENGINES	0	0			
8706002100	CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31, OF A GROSS VEHICLE WEIGHT NOT EXCEEDING 4.537 TONNES EQUIPPED WITH ENGINES	0	0			
8706002900	OTHER CHASSIS FOR THE MOTOR VEHICLES OF HEADINGS 87.04.21 AND 87.04.31 EQUIPPED WITH ENGINES	0	0			
8706009100	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 5 TONNES BUT NOT EXCEEDING 6.2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009200	CHASSIS FOR VEHICLES OF A GROSS VEHICLE WEIGHT EXCEEDING 6.2 TONNES EQUIPPED WITH ENGINES	0	0			
8706009900	OTHER CHASSIS FITTED WITH ENGINES FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05 EQUIPPED WITH ENGINES	0	0			
8707100000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.03	0	0			
8707901000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADING 87.02	0	0			
8707909000	BODIES (INCLUDING CABS) FOR THE MOTOR VEHICLES OF HEADINGS 87.01, 87.04 AND 87.05	0	0			
8708100000	BUMPERS AND PARTS THEREOF	0	0			
8708210000	SAFETY SEAT BELTS	0	0			
8708291000	ROOFS (SOFT TOPS) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8708292000	MUDGUARDS, ENGINE COVERS, SIDES, DOORS AND PARTS THEREOF, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708293000	FRONT GRILLES (LOUVRES, GRATES) OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708294000	DASHBOARDS OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708295000	FRAMED WINDOWS; WINDOWS, WHETHER OR NOT FRAMED, EQUIPPED WITH HEATING RESISTORS OR ELECTRICAL CONNECTORS, OF MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708299000	OTHER PARTS AND ACCESSORIES OF BODIES (INCLUDING CABS) OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708301000	MOUNTED BRAKE LININGS OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302100	BRAKE DRUMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302200	PNEUMATIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302300	HYDRAULIC BRAKE SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302400	SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302500	BRAKE DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708302900	OTHER PARTS OF BRAKES AND SERVO-BRAKES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708401000	MECHANICAL GEARBOXES AND PARTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8708409000	OTHER GEARBOXES AND PARTS THEREOF, EXCLUDING MECHANICAL	0	0			
8708501100	DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708501900	PARTS OF DRIVE-AXLES WITH DIFFERENTIAL, WHETHER OR NOT PROVIDED WITH OTHER TRANSMISSION COMPONENTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502100	NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708502900	PARTS OF NON-DRIVING AXLES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708701000	WHEELS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708702000	WHEEL TRIMS (HUB-CAPS, COVERS) AND OTHER ACCESSORIES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708801000	BALL JOINTS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708802000	SHOCK-ABSORBERS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708809000	OTHER SUSPENSION SYSTEMS AND PARTS THEREOF, EXCEPT BALL JOINTS AND PARTS THEREOF AND SHOCK-ABSORBERS AND PARTS THEREOF	0	0			
8708910000	RADIATORS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8708920000	SILENCERS AND EXHAUST PIPES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708931000	CLUTCHES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939100	CLUTCH PLATES (PRESSES) AND DISCS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708939900	OTHER PARTS OF CLUTCHES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708940000	STEERING WHEELS, STEERING COLUMNS AND STEERING BOXES; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708950000	SAFETY AIRBAGS WITH INFLATOR SYSTEM; PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991100	OTHER CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708991900	OTHER PARTS OF CHASSIS FRAMES, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992100	CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708992900	PARTS OF CARDAN TRANSMISSIONS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993100	MECHANICAL STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993200	HYDRAULIC STEERING SYSTEMS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993300	STEERING TERMINALS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708993900	STEERING SYSTEMS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8708994000	CATERPILLAR TRACKS AND PARTS THEREOF, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708995000	FUEL TANKS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999600	CHARGERS AND BLOCKAGE SENSORS FOR SAFETY SEAT BELTS, OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8708999900	OTHER PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05	0	0			
8709110000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, ELECTRIC	0	0			
8709190000	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR THE TRANSPORT OF GOODS, AND TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS, OTHER THAN ELECTRIC	0	0			
8709900000	PARTS OF THE TRUCKS OF HEADING 87.09	0	0			
8710000000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, WHETHER OR NOT FITTED WITH WEAPONS; PARTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8711100000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY NOT EXCEEDING 50 CM3	9	10			
8711200000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 50 CM3 BUT NOT EXCEEDING 250 CM3	9	10			
8711300000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 250 CM3 BUT NOT EXCEEDING 500 CM3	9	10			
8711400000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 500 CM3 BUT NOT EXCEEDING 800 CM3	9	10			
8711500000	MOTORCYCLES AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS, WITH RECIPROCATING INTERNAL COMBUSTION PISTON ENGINE OF A CLYINDER CAPACITY EXCEEDING 800 CM3	9	10			
8711900000	SIDE-CARS	9	10			
8712000000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8713100000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, NOT MECHANICALLY PROPELLED	9	5			
8713900000	CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS, MOTORIZED OR MECHANICALLY PROPELLED	9	5			
8714110000	SADDLES OF MOTORCYCLES (INCLUDING MOPEDS)	0	0			
8714190000	PARTS OF MOTORCYCLES (INCLUDING MOPEDS), EXCEPT SADDLES	0	0			
8714200000	PARTS OF CARRIAGES AND OTHER VEHICLES FOR DISABLED PERSONS	9	10			
8714910000	FRAMES AND FORKS, AND PARTS THEREOF	0	0			
8714921000	WHEEL RIMS (RINGS)	0	0			
8714929000	SPOKES FOR WHEELS	0	0			
8714930000	HUBS WITHOUT BRAKES AND FREEWHEEL HUBS	0	0			
8714940000	BRAKES, INCLUDING HUBS WITH BRAKES, AND PARTS THEREOF	0	0			
8714950000	SADDLES	0	0			
8714960000	PEDALS AND CRANK-GEAR, AND PARTS THEREOF	0	0			
8714990000	OTHER PARTS AND ACCESSORIES OF THE VEHICLES OF HEADINGS 87.11 TO 87.13	0	0			
8715001000	BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			
8715009000	PARTS OF BABY CARRIAGES AND SIMILAR EQUIPMENT FOR TRANSPORTING CHILDREN	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8716100000	TRAILERS AND SEMI-TRAILERS OF THE CARAVAN TYPE, FOR HOUSING OR CAMPING	0	0			
8716200000	SELF-LOADING OR SELF-UNLOADING TRAILERS AND SEMI-TRAILERS FOR AGRICULTURAL PURPOSES	0	0			
8716310000	TANKER TRAILERS AND TANKER SEMI-TRAILERS	0	0			
8716390000	OTHER TRAILERS AND SEMI-TRAILERS FOR THE TRANSPORT OF GOODS	0	0			
8716400000	OTHER TRAILERS AND SEMI-TRAILERS, EXCEPT FOR THE TRANSPORT OF GOODS	0	0			
8716801000	HAND-PROPELLED VEHICLES	0	0			
8716809000	OTHER VEHICLES, NOT MECHANICALLY PROPELLED	0	0			
8716900000	PARTS OF THE VEHICLES OF HEADING 87.16	0	0			
8801000010	GLIDERS AND HANG GLIDERS	9	0			
8801000090	BALLOONS AND DIRIGIBLES; AND OTHER NON-POWERED AIRCRAFT	0	0			
8802110000	HELICOPTERS, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802120000	HELICOPTERS, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG	0	0			
8802201000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			
8802209000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT NOT EXCEEDING 2 000 KG	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8802301000	AEROPLANES OF A MAXIMUM TAKE-OFF WEIGHT NOT EXCEEDING 5 700 KG, OTHER THAN THOSE INTENDED SPECIFICALLY FOR MILITARY USE, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802309000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 2 000 KG BUT NOT EXCEEDING 15 000 KG	0	0			
8802400000	OTHER AEROPLANES AND AIRCRAFT, OF AN UNLADEN WEIGHT EXCEEDING 15 000 KG	0	0			
8802600000	SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES	0	0			
8803100000	PROPELLERS AND ROTORS AND PARTS THEREOF	0	0			
8803200000	UNDER-CARRIAGES AND PARTS THEREOF	0	0			
8803300000	OTHER PARTS OF AEROPLANES OR HELICOPTERS	0	0			
8803900000	OTHER PARTS OF THE MACHINES OF HEADINGS 88.01 AND 88.02	0	0			
8804000000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES AND ROTOCHUTES; PARTS AND ACCESSORIES	9	0			
8805100000	AIRCRAFT LAUNCHING GEAR AND PARTS THEREOF; DECK-ARRESTOR OR SIMILAR GEAR AND PARTS THEREOF	0	0			
8805210000	AIR COMBAT SIMULATORS AND PARTS THEREOF	0	0			
8805290000	OTHER GROUND FLYING TRAINERS AND PARTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8901101100	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GROSS REGISTERED TONNAGE (GRT) NOT EXCEEDING 50 TONNES	0	0			
8901101900	OTHER CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901102000	CRUISE SHIPS, EXCURSION BOATS AND SIMILAR VESSELS PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, AND FERRY-BOATS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8901201100	TANKERS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901201900	OTHER TANKERS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901202000	TANKERS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8901301100	REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 50 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901301900	OTHER REFRIGERATED VESSELS, OF A GRT NOT EXCEEDING 1000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			
8901302000	REFRIGERATED VESSELS, OF A GRT EXCEEDING 1000 TONNES, OTHER THAN THOSE OF SUBHEADING 8901.20	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8901901100	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8901901900	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8901902000	OTHER VESSELS FOR THE TRANSPORT OF GOODS AND OTHER VESSELS FOR THE TRANSPORT OF BOTH PERSONS AND GOODS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8902001100	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 50 TONNES	0	0			
8902001900	OTHER FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8902002000	FISHING VESSELS, FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS, OF A GRT EXCEEDING 1000 TONNES	0	0			
8903100000	INFLATABLE VESSELS FOR PLEASURE OR SPORT	0	0			
8903910000	SAILBOATS, WITH OR WITHOUT AUXILIARY MOTOR	0	0			
8903920000	MOTORBOATS, OTHER THAN OUTBOARD MOTORBOATS, FOR PLEASURE OR SPORT	0	0			
8903991000	JETSKIS	0	0			
8903999000	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
8904001000	TUGS AND PUSHER CRAFT, NOT EXCEEDING 50 TONNES	0	0			
8904009000	OTHER TUGS AND PUSHER CRAFT	0	0			
8905100000	DREDGERS	0	0			
8905200000	FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS	0	0			
8905900000	LIGHT-VESSELS, FIRE-FLOATS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS	0	0			
8906100000	WARSHIPS	0	0			
8906901000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS, OF A GRT NOT EXCEEDING 1000 TONNES	0	0			
8906909000	OTHER VESSELS, INCLUDING LIFEBOATS OTHER THAN ROWING BOATS	0	0			
8907100000	INFLATABLE RAFTS	0	0			
8907901000	LIGHT BUOYS	0	0			
8907909000	OTHER FLOATING STRUCTURES	0	0			
8908000000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0	0			
9001100000	OPTICAL FIBRES, OPTICAL FIBRE BUNDLES AND CABLES	0	0			
9001200000	SHEETS AND PLATES OF POLARIZING MATERIAL	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9001300000	CONTACT LENSES	9	0			
9001400000	SPECTACLE LENSES OF GLASS	9	5			
9001500000	SPECTACLE LENSES OF OTHER MATERIALS	9	5			
9001900000	OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9002110000	OBJECTIVE LENSES FOR CAMERAS, PROJECTORS OR PHOTOGRAPHIC OR CINEMATOGRAPHIC ENLARGERS OR REDUCERS	9	0			
9002190000	OTHER OBJECTIVE LENSES, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002200000	FILTERS, MOUNTED, FOR INSTRUMENTS OR APPARATUS	9	0			
9002900000	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, FOR INSTRUMENTS OR APPARATUS, OTHER THAN OBJECTIVE LENS FILTERS AND SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED	9	0			
9003110000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PLASTIC	9	10			
9003191000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF PRECIOUS METAL OR OF BASE METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9003199000	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES, OF OTHER MATERIALS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9003900000	PARTS OF FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR SIMILAR ARTICLES	9	0			
9004100000	SUNGLASSES	9	5			
9004901000	OTHER PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9004909000	OTHER SPECTACLES, CORRECTIVE, PROTECTIVE OR OTHER, AND SIMILAR ARTICLES, EXCEPT SUNGLASSES AND PROTECTIVE GOGGLES FOR USE AT WORK	9	10			
9005100000	BINOCULARS	9	10			
9005800000	MONOCULARS (INCLUDING THOSE FOR ASTRONOMY), OPTICAL TELESCOPES AND MOUNTINGS THEREFOR AND OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, EXCEPT INSTRUMENTS FOR RADIO-ASTRONOMY	0	0			
9005900000	PARTS AND ACCESSORIES (INCLUDING MOUNTINGS) OF THE APPARATUS OF HEADING 90.05	0	0			
9006100000	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR PREPARING PRINTING PLATES OR CYLINDERS	0	0			
9006300000	SPECIAL CAMERAS FOR UNDERWATER OR AERIAL PHOTOGRAPHY OR FOR MEDICAL EXAMINATION OF INTERNAL ORGANS OR FOR FORENSIC OR CRIMINOLOGICAL LABORATORIES	0	0			
9006400000	INSTANT PRINT CAMERAS	9	0			
9006510000	OTHER PHOTOGRAPHIC CAMERAS, WITH A THROUGH-THE-LENS VIEWFINDER, FOR ROLL FILM OF A WIDTH NOT EXCEEDING 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9006521010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	0	0			
9006521090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM	9	0			
9006529010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	0	0			
9006529090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF LESS THAN 35 MM, EXCEPT FIXED FOCUS	9	0			
9006531010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS, FOR ROLL FILM OF A WIDTH OF 35 MM	0	0			
9006531090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM	9	0			
9006539010	PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9006539090	OTHER PHOTOGRAPHIC CAMERAS, FOR ROLL FILM OF A WIDTH OF 35 MM, EXCEPT FIXED FOCUS	9	0			
9006591010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, FIXED FOCUS	0	0			
9006591090	OTHER FIXED FOCUS PHOTOGRAPHIC CAMERAS	9	0			
9006599010	OTHER PHOTOGRAPHIC CAMERAS OF A KIND USED FOR RECORDING DOCUMENTS ON MICROFILM, MICROFICHE OR OTHER MICROFORMS, EXCEPT FIXED FOCUS	0	0			
9006599090	OTHER PHOTOGRAPHIC CAMERAS, EXCEPT FIXED FOCUS	9	0			
9006610000	DISCHARGE LAMP (ELECTRONIC) FLASHLIGHT APPARATUS	9	0			
9006690000	OTHER APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9006910000	PARTS AND ACCESSORIES FOR PHOTOGRAPHIC CAMERAS	9	0			
9006990000	PARTS AND ACCESSORIES OF APPARATUS AND EQUIPMENT FOR PRODUCING PHOTOGRAPHIC FLASHLIGHT	9	0			
9007110000	CINEMATOGRAPHIC CAMERAS FOR FILM OF A WIDTH OF LESS THAN 16 MM OR FOR DOUBLE-8 MM FILM	9	0			
9007190000	OTHER CINEMATOGRAPHIC CAMERAS	0	0			
9007201000	PROJECTORS FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9007209000	OTHER CINEMATOGRAPHIC PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS, EXCEPT THOSE FOR FILMS OF A WIDTH OF 35 MM OR MORE	0	0			
9007910000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC CAMERAS	0	0			
9007920000	PARTS AND ACCESSORIES FOR CINEMATOGRAPHIC PROJECTORS	0	0			
9008100000	SLIDE PROJECTORS	0	0			
9008200000	MICROFILM, MICROFICHE OR OTHER MICROFORM READERS, WHETHER OR NOT CAPABLE OF PRODUCING COPIES	0	0			
9008300000	OTHER FIXED IMAGE PROJECTORS	0	0			
9008400000	PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9008900000	PARTS AND ACCESSORIES OF FIXED IMAGE PROJECTORS AND PHOTOGRAPHIC ENLARGERS AND REDUCERS	0	0			
9010100000	APPARATUS AND EQUIPMENT FOR AUTOMATICALLY DEVELOPING PHOTOGRAPHIC FILM OR PAPER IN ROLLS OR FOR AUTOMATICALLY EXPOSING DEVELOPED FILM TO ROLLS OF PHOTOGRAPHIC PAPER	0	0			
9010500000	OTHER APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES; NEGATOSCOPES	0	0			
9010600000	PROJECTION SCREENS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9010900000	PARTS AND ACCESSORIES OF THE APPARATUS AND EQUIPMENT OF HEADING 90.10	0	0			
9011100000	STEREOSCOPIC MICROSCOPES	0	0			
9011200000	OTHER MICROSCOPES FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9011800000	OTHER MICROSCOPES	0	0			
9011900000	PARTS AND ACCESSORIES OF OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION	0	0			
9012100000	MICROSCOPES, OTHER THAN OPTICAL MICROSCOPES, AND DIFFRACTION APPARATUS	0	0			
9012900000	PARTS AND ACCESSORIES OF MICROSCOPES AND DIFFRACTION APPARATUS, OTHER THAN OPTICAL MICROSCOPES	0	0			
9013100000	TELESCOPIC SIGHTS FOR FITTING TO ARMS; PERISCOPES; TELESCOPES FOR MACHINES, APPLIANCES OR INSTRUMENTS OF THIS CHAPTER OR SECTION XVI	0	0			
9013200000	LASERS, OTHER THAN LASER DIODES	0	0			
9013801000	MAGNIFIERS	0	0			
9013809000	LIQUID CRYSTAL DEVICES NOT ELSEWHERE SPECIFIED OR INCLUDED AND OTHER OPTICAL APPLIANCES AND INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9013900000	PARTS AND ACCESSORIES OF THE ITEMS OF HEADING 90.13	0	0			
9014100000	DIRECTION FINDING COMPASSES, INCLUDING NAVIGATIONAL COMPASSES	0	0			
9014200000	INSTRUMENTS AND APPLIANCES FOR AERONAUTICAL OR SPACE NAVIGATION, OTHER THAN COMPASSES	0	0			
9014800000	OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	0	0			
9014900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.14	0	0			
9015100000	RANGEFINDERS	0	0			
9015201000	THEODOLITES	0	0			
9015202000	TACHEOMETERS	0	0			
9015300000	LEVELS	0	0			
9015401000	ELECTRIC OR ELECTRONIC PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES	0	0			
9015409000	PHOTOGRAMMETRICAL SURVEYING INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015801000	OTHER ELECTRIC OR ELECTRONIC SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9015809000	OTHER SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9015900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.15	0	0			
9016001100	ELECTRIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001200	ELECTRONIC BALANCES OF A SENSITIVITY OF 5 CG OR BETTER	0	0			
9016001900	BALANCES, OF A SENSITIVITY OF 5 CG OR BETTER, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9016009000	PARTS AND ACCESSORIES FOR BALANCES OF THIS SENSITIVITY	0	0			
9017100000	DRAFTING TABLES AND MACHINES, WHETHER OR NOT AUTOMATIC	0	0			
9017201000	PANTOGRAPHS	0	0			
9017202000	DRAWING SETS (MATHS SETS) AND COMPONENTS THEREOF PRESENTED SEPARATELY	0	0			
9017203000	SLIDE RULES, CIRCULAR AND CYLINDRICAL CALCULATORS	0	0			
9017209000	OTHER DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9017300000	MICROMETERS, CALLIPERS AND GAUGES	0	0			
9017801000	OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			
9017809000	OTHER MANUAL INSTRUMENTS FOR MEASURING LENGTH, EXCEPT MICROMETERS, CALLIPERS AND GAUGES, AND OTHER INSTRUMENTS FOR LINEAR MEASUREMENT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9017900000	PARTS AND ACCESSORIES OF DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS	0	0			
9018110000	ELECTRO-CARDIOGRAPHS	0	0			
9018120000	ULTRASONIC SCANNING APPARATUS	0	0			
9018130000	MAGNETIC RESONANCE IMAGING APPARATUS	0	0			
9018140000	SCINTIGRAPHIC APPARATUS	0	0			
9018190000	OTHER ELECTRO-DIAGNOSTIC APPARATUS (INCLUDING APPARATUS FOR FUNCTIONAL EXPLORATORY EXAMINATION OR FOR CHECKING PHYSIOLOGICAL PARAMETERS)	0	0			
9018200000	ULTRAVIOLET OR INFRA-RED RAY APPARATUS	0	0			
9018312000	PLASTIC SYRINGES, WITH OR WITHOUT NEEDLES	9	10			
9018319000	OTHER SYRINGES, WITH OR WITHOUT NEEDLES	0	0			
9018320000	TUBULAR METAL NEEDLES AND NEEDLES FOR SUTURES	9	0			
9018390010	TUBING SETS WITH NEEDLES FOR HAEMODIALYSIS, TRANSFUSIONS OR SIMILAR OPERATIONS	0	0			
9018390090	OTHER NEEDLES, CATHETERS, CANNULAE AND SIMILAR MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9018410000	DENTAL DRILL ENGINES, WHETHER OR NOT COMBINED ON A SINGLE BASE WITH OTHER DENTAL EQUIPMENT	0	0			
9018491000	DENTAL BURRS, DISCS, DRILLS AND BRUSHES	0	0			
9018499000	OTHER DENTAL INSTRUMENTS AND APPLIANCES	0	0			
9018500000	OTHER OPHTHALMIC INSTRUMENTS AND APPLIANCES	0	0			
9018901000	OTHER ELECTRO-MEDICAL INSTRUMENTS AND APPLIANCES	0	0			
9018909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY INSTRUMENTS AND APPLIANCES	0	0			
9019100000	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APPITUDE-TESTING APPARATUS	0	0			
9019200000	OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION AND OTHER THERAPEUTIC RESPIRATION APPARATUS	0	0			
9020000000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0	0			
9021101000	ORTHOPAEDIC APPLIANCES	9	0			
9021102000	APPLIANCES FOR FRACTURES	9	0			
9021210000	ARTIFICIAL TEETH	9	10			
9021290000	DENTAL FITTINGS, EXCLUDING ARTIFICIAL TEETH	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9021310000	ARTIFICIAL JOINTS	9	0			
9021391000	HEART VALVES	9	0			
9021399000	OTHER ARTIFICIAL PARTS OF THE BODY	9	0			
9021400000	HEARING AIDS WORN OR CARRIED TO COMPENSATE FOR A DEFECT OR DISABILITY, EXCLUDING PARTS AND ACCESSORIES	9	0			
9021500000	PACEMAKERS FOR STIMULATING HEART MUSCLES, WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY	9	10			
9021900000	OTHER ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES	9	10			
9022120000	COMPUTED TOMOGRAPHY APPARATUS	0	0			
9022130000	OTHER X-RAY APPARATUS, FOR DENTAL USES	0	0			
9022140000	OTHER X-RAY APPARATUS, FOR MEDICAL, SURGICAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			
9022190000	X-RAY APPARATUS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022210000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9022290000	APPARATUS BASED ON THE USE OF ALPHA, BETA OR GAMMA RADIATIONS, OTHER THAN FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES	0	0			
9022300000	X-RAY TUBES	0	0			
9022900000	OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND SIMILAR ITEMS, INCLUDING PARTS AND ACCESSORIES	0	0			
9023001000	MODELS OF HUMAN OR ANIMAL ANATOMIES, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023002000	PREPARED SLIDES FOR MICROSCOPIC STUDY, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0	0			
9023009000	OTHER INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES, UNSUITABLE FOR OTHER USES	0	0			
9024100000	MACHINES AND APPLIANCES FOR TESTING METALS	0	0			
9024800000	OTHER MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS, EXCEPT METAL	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9024900000	PARTS AND ACCESSORIES OF MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS	0	0			
9025111000	THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, FOR CLINICAL USE	9	5			
9025119000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, LIQUID-FILLED, FOR DIRECT READING, EXCEPT THOSE FOR CLINICAL USE	0	0			
9025191100	ELECTRIC OR ELECTRONIC PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025191200	ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, FOR VEHICLES OF CHAPTER 87	0	0			
9025191900	OTHER ELECTRIC OR ELECTRONIC THERMOMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, EXCEPT THOSE FOR VEHICLES OF CHAPTER 87	0	0			
9025199000	OTHER THERMOMETERS AND PYROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS	0	0			
9025803000	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS	0	0			
9025804100	HYGROMETERS AND PSYCHROMETERS, ELECTRIC OR ELECTRONIC	0	0			
9025804900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS, EXCLUDING THERMOMETERS, PYROMETERS AND BAROMETERS, NOT COMBINED WITH OTHER INSTRUMENTS, HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, HYGROMETERS AND PSYCHROMETERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9025809000	OTHER APPARATUS OF HEADING 90.25, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9025900000	PARTS AND ACCESSORIES OF HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS	0	0			
9026101100	FUEL GAUGES FOR VEHICLES OF CHAPTER 87, ELECTRIC OR ELECTRONIC	0	0			
9026101200	LEVEL GAUGES, ELECTRIC OR ELECTRONIC	0	0			
9026101900	OTHER ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCLUDING FUEL GAUGES FOR VEHICLES OF CHAPTER 87 AND LEVEL GAUGES	0	0			
9026109000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW OR LEVEL OF LIQUIDS, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026200000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING PRESSURE	0	0			
9026801100	THERMOCOUPLE HEAT METERS, ELECTRIC OR ELECTRONIC	0	0			
9026801900	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC THERMOCOUPLE HEAT METERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9026809000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES, EXCEPT ELECTRIC OR ELECTRONIC	0	0			
9026900000	PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPLIANCES OF HEADING 90.26	0	0			
9027101000	GAS OR SMOKE ANALYSIS APPARATUS, ELECTRIC OR ELECTRONIC	0	0			
9027109000	GAS OR SMOKE ANALYSIS APPARATUS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			
9027200000	CHROMATOGRAPHS AND ELECTROPHORESIS INSTRUMENTS	0	0			
9027300000	SPECTROMETERS, SPECTROPHOTOMETERS AND SPECTROGRAPHS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027500000	OTHER INSTRUMENTS AND APPARATUS USING OPTICAL RADIATIONS (UV, VISIBLE, IR)	0	0			
9027802000	POLARIMETERS, PH METERS, TURBIDIMETERS, SALINOMETERS AND EXPANSION METERS	0	0			
9027803000	SMOKE DETECTORS	0	0			
9027809000	OTHER INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS, FOR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR SIMILAR PROPERTIES OR FOR MEASURING QUANTITIES OF HEAT, SOUND OR LIGHT, EXCEPT ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9027901000	PARTS AND ACCESSORIES OF THE ELECTRIC OR ELECTRONIC INSTRUMENTS AND APPARATUS OF HEADING 90.27	0	0			
9027909000	PARTS AND ACCESSORIES OF THE OTHER INSTRUMENTS AND APPARATUS OF HEADING 90.27, EXCEPT ELECTRIC OR ELECTRONIC; MICROTOMES	0	0			
9028100000	GAS METERS	0	0			
9028201000	WATER METERS	0	0			
9028209000	LIQUID METERS OTHER THAN WATER METERS	0	0			
9028301000	SINGLE-PHASE ELECTRICITY METERS	0	0			
9028309000	ELECTRICITY METERS OTHER THAN SINGLE-PHASE	0	0			
9028901000	PARTS AND ACCESSORIES OF ELECTRICITY METERS	0	0			
9028909000	OTHER PARTS AND ACCESSORIES OF GAS AND LIQUID METERS, INCLUDING CALIBRATING METERS THEREFOR	9	5			
9029101000	TAXIMETERS	0	0			
9029102000	ELECTRONIC PRODUCTION COUNTERS	0	0			
9029109000	REVOLUTION COUNTERS, ODOMETERS, PEDOMETERS AND SIMILAR COUNTERS	0	0			
9029201000	SPEED INDICATORS, OTHER THAN ELECTRIC OR ELECTRONIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9029202000	TACHOMETERS	0	0			
9029209000	SPEED INDICATORS, ELECTRIC OR ELECTRONIC; STROBOSCOPES	0	0			
9029901000	PARTS AND ACCESSORIES OF SPEED INDICATORS	9	0			
9029909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.29	9	0			
9030100000	INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING IONIZING RADIATIONS	0	0			
9030200000	OSCILLOSCOPES AND OSCILLOGRAPHS	0	0			
9030310000	MULTIMETERS, WITHOUT A RECORDING DEVICE	0	0			
9030320000	MULTIMETERS, WITH A RECORDING DEVICE	0	0			
9030330000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITHOUT A RECORDING DEVICE	0	0			
9030390000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VOLTAGE, CURRENT, RESISTANCE OR POWER, WITH A RECORDING DEVICE	0	0			
9030400000	OTHER INSTRUMENTS AND APPARATUS, SPECIALLY DESIGNED FOR TELECOMMUNICATIONS (FOR EXAMPLE, CROSS-TALK METERS, GAIN MEASURING INSTRUMENTS, DISTORTION FACTOR METERS, PSOPHOMETERS)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9030820000	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING SEMICONDUCTOR WAFERS OR DEVICES	0	0			
9030840000	OTHER INSTRUMENTS AND APPARATUS, WITH A RECORDING DEVICE	0	0			
9030890000	OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCEPT WITH A RECORDING DEVICE	0	0			
9030901000	PARTS AND ACCESSORIES OF INSTRUMENTS OR APPARATUS FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9030909000	OTHER PARTS AND ACCESSORIES OF THE INSTRUMENTS AND APPARATUS OF HEADING 90.30, EXCEPT FOR MEASURING ELECTRICAL QUANTITIES	0	0			
9031101000	MACHINES FOR BALANCING MECHANICAL PARTS, ELECTRONIC	0	0			
9031109000	MACHINES FOR BALANCING MECHANICAL PARTS, OTHER THAN ELECTRONIC	0	0			
9031200000	TEST BENCHES	0	0			
9031410000	OPTICAL INSTRUMENTS AND APPLIANCES FOR INSPECTING SEMICONDUCTOR WAFERS OR DEVICES OR FOR INSPECTING PHOTOMASKS OR RETICLES USED IN MANUFACTURING SEMICONDUCTOR DEVICES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9031491000	OPTICAL COMPARATORS, COMPARATOR BENCHES, MEASURING BENCHES, INTERFEROMETERS, OPTICAL SURFACE TESTERS, APPARATUS EQUIPPED WITH DIFFERENTIAL FEELER, ALIGNMENT TELESCOPES, OPTICAL RULES, MICROMETRIC READING APPARATUS, OPTICAL GONIOMETERS OR	0	0			
9031492000	PROFILE PROJECTORS	0	0			
9031499000	OTHER OPTICAL INSTRUMENTS AND APPLIANCES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031802000	APPARATUS FOR REGULATING VEHICLE ENGINES FALLING UNDER CHAPTER 87 (SYNCHROSCOPES)	0	0			
9031803000	PLANIMETERS	0	0			
9031809000	OTHER MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9031900000	PARTS AND ACCESSORIES OF MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	0	0			
9032100000	THERMOSTATS	0	0			
9032200000	MANOSTATS	0	0			
9032810000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS, HYDRAULIC OR PNEUMATIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9032891100	VOLTAGE REGULATORS, FOR A VOLTAGE NOT EXCEEDING 260 V AND A CURRENT NOT EXCEEDING 30 A	0	0			
9032891900	OTHER VOLTAGE REGULATORS, FOR A VOLTAGE EXCEEDING 260 V AND A CURRENT EXCEEDING 30 A	0	0			
9032899000	OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9032901000	PARTS AND ACCESSORIES OF THERMOSTATS	0	0			
9032902000	PARTS AND ACCESSORIES OF VOLTAGE REGULATORS	0	0			
9032909000	PARTS AND ACCESSORIES OF OTHER AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	0	0			
9033000000	PARTS AND ACCESSORIES FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90, NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
9101110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101190000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT THOSE WITH MECHANIC DISPLAY ONLY, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9101210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9101990000	POCKET-WATCHES AND SIMILAR WATCHES, OTHER THAN ELECTRICALLY OPERATED, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	0			
9102110000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH MECHANICAL DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102120000	ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, WITH OPTO-ELECTRONIC DISPLAY ONLY, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102190000	OTHER ELECTRICALLY OPERATED WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102210000	OTHER AUTOMATIC WRIST-WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9102290000	OTHER WRIST-WATCHES, INCLUDING STOP-WATCHES, EXCEPT AUTOMATIC AND EXCEPT THOSE OF HEADING 91.01	9	0			
9102910000	POCKET-WATCHES AND SIMILAR WATCHES, ELECTRICALLY OPERATED, OTHER THAN THOSE OF HEADING 91.01	9	0			
9102990000	POCKET-WATCHES AND SIMILAR WATCHES, EXCEPT ELECTRICALLY OPERATED AND EXCEPT THOSE OF HEADING 91.01	9	0			
9103100000	ELECTRICALLY OPERATED ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS	9	10			
9103900000	ALARM CLOCKS AND OTHER CLOCKS WITH WATCH MOVEMENTS, OTHER THAN ELECTRICALLY OPERATED	9	0			
9104001000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES OF CHAPTER 87	9	0			
9104009000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR AIRCRAFT, SHIPS AND OTHER VEHICLES, OTHER THAN FOR MOTOR VEHICLES	9	0			
9105110000	ELECTRICALLY OPERATED ALARM CLOCKS	9	10			
9105190000	OTHER ALARM CLOCKS, OTHER THAN ELECTRICALLY OPERATED	9	10			
9105210000	WALL CLOCKS, ELECTRICALLY OPERATED	9	10			
9105290000	OTHER WALL CLOCKS, EXCEPT ELECTRICALLY OPERATED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9105911000	CLOCKS FOR ELECTRIC CLOCK SYSTEMS (MASTER AND SECONDARY), ELECTRICALLY OPERATED	0	0			
9105919000	OTHER ELECTRICALLY OPERATED CLOCKS	0	0			
9105990000	OTHER CLOCKS, OTHER THAN ELECTRICALLY OPERATED	0	0			
9106100000	TIME-REGISTERS; TIME-RECORDERS	0	0			
9106901000	PARKING METERS	0	0			
9106909000	OTHER TIME-RECORDING APPARATUS, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR,	0	0			
9107000000	TIME SWITCHES AND OTHER APPARATUS WHICH MAKE IT POSSIBLE TO OPERATE A DEVICE AT A GIVEN TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	0	0			
9108110000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH MECHANICAL DISPLAY ONLY OR WITH A DEVICE TO WHICH A MECHANICAL DISPLAY CAN BE INCORPORATED, ELECTRICALLY OPERATED	9	0			
9108120000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, WITH OPTO-ELECTRONIC DISPLAY ONLY, ELECTRICALLY OPERATED	9	0			
9108190000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9108200000	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED, AUTOMATIC	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9108900000	OTHER WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	9	0			
9109110000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, OF ALARM CLOCKS, ELECTRICALLY OPERATED	9	0			
9109190000	OTHER CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED, ELECTRICALLY OPERATED	9	0			
9109900000	OTHER CLOCK MOVEMENTS, COMPLETE OR FINISHED, NOT BATTERY, ACCUMULATOR OR MAINS POWERED, AND WATCH MOVEMENTS	9	0			
9110110000	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS)	9	0			
9110120000	INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED	9	0			
9110190000	ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9110900000	OTHER WATCH OR CLOCK MOVEMENTS, EXCEPT SMALL, COMPLETE, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS) MOVEMENTS, INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED, ROUGH WATCH OR CLOCK MOVEMENTS	9	0			
9111100000	WATCH CASES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9111200000	WATCH CASES OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED, FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9111800000	OTHER WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02, NOT OF METAL	9	0			
9111900000	PARTS OF WATCH CASES FOR WATCHES OF HEADINGS 91.01 TO 91.02	9	0			
9112200000	CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9112900000	PARTS OF CASES AND SIMILAR ITEMS FOR OTHER CLOCKS AND WATCHES	9	0			
9113100000	WATCH STRAPS AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (PLATED)	9	10			
9113200000	WATCH STRAPS AND PARTS THEREOF, OF BASE METAL, WHETHER OR NOT GOLD- OR SILVER-PLATED	9	10			
9113901000	WATCH STRAPS AND PARTS THEREOF, OF PLASTIC	9	10			
9113902000	WATCH STRAPS AND PARTS THEREOF, OF LEATHER	9	10			
9113909000	WATCH STRAPS AND PARTS THEREOF, OF OTHER MATERIALS	9	10			
9114100000	CLOCK OR WATCH SPRINGS, INCLUDING HAIR-SPRINGS	9	0			
9114200000	JEWELS FOR CLOCKS OR WATCHES	9	0			
9114300000	FACES OR DIALS FOR CLOCKS OR WATCHES	9	0			
9114400000	PLATES AND BRIDGES FOR CLOCKS OR WATCHES	9	0			
9114900000	OTHER CLOCK OR WATCH PARTS, EXCLUDING SPRINGS, JEWELS, FACES OR DIALS, PLATES AND BRIDGES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9201100000	UPRIGHT PIANOS	9	0			
9201200000	GRAND PIANOS	9	0			
9201900000	OTHER KEYBOARD STRINGED INSTRUMENTS	9	0			
9202100000	OTHER STRINGED INSTRUMENTS, PLAYED WITH A BOW	9	0			
9202900000	OTHER STRINGED INSTRUMENTS, NOT PLAYED WITH A BOW (E.G. GUITARS)	9	5			
9205100000	BRASS-WIND INSTRUMENTS	9	0			
9205901000	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	9	0			
9205902000	ACCORDIONS AND SIMILAR INSTRUMENTS;	9	5			
9205903000	MOUTH ORGANS	9	5			
9205909000	OTHER WIND INSTRUMENTS	9	0			
9206000000	PERCUSSION MUSICAL INSTRUMENTS (E.G. DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	9	5			
9207100000	KEYBOARD MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (E.G. ORGANS), EXCEPT ACCORDIONS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9207900000	OTHER MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY	9	0			
9208100000	MUSICAL BOXES	9	0			
9208900000	FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS	9	0			
9209300000	MUSICAL INSTRUMENT STRINGS	9	0			
9209910000	PARTS AND ACCESSORIES FOR PIANOS	9	0			
9209920000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.02	9	0			
9209940000	PARTS AND ACCESSORIES FOR THE MUSICAL INSTRUMENTS OF HEADING 92.07	9	0			
9209990000	METRONOMES, TUNING FORKS AND PITCH PIPES	9	0			
9301110000	SELF-PROPELLED ARTILLERY WEAPONS	9	5			
9301190000	OTHER ARTILLERY WEAPONS	9	5			
9301200000	ROCKET LAUNCHERS; FLAME-THROWERS; GRENADE LAUNCHERS; TORPEDO TUBES AND SIMILAR PROJECTORS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9301901000	LONG FIREARMS WITH SMOOTH-BORE BARRELS, COMPLETELY AUTOMATIC	9	5			
9301902100	LONG FIREARMS WITH RIFLED BARRELS, WITH LOCKS	9	5			
9301902200	LONG FIREARMS WITH RIFLED BARRELS, SEMI-AUTOMATIC	9	5			
9301902300	LONG FIREARMS WITH RIFLED BARRELS, FULLY AUTOMATIC	9	5			
9301902900	OTHER LONG FIREARMS WITH RIFLED BARRELS	9	5			
9301903000	MACHINE GUNS	9	5			
9301904100	FULLY AUTOMATIC PISTOLS	9	5			
9301904900	OTHER SUB-MACHINE GUNS	9	5			
9301909000	OTHER MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND BLADED WEAPONS	9	5			
9302001000	REVOLVERS	9	10			
9302002100	SINGLE BARREL PISTOLS, SEMI-AUTOMATIC	9	10			
9302002900	OTHER SINGLE BARREL PISTOLS	9	10			
9302003000	MULTIPLE BARREL PISTOLS	9	10			
9303100000	MUZZLE-LOADING FIREARMS	9	10			
9303201100	SINGLE BARREL LONG FIREARMS, SMOOTH BORE, REPEATING	9	10			
9303201200	SINGLE BARREL LONG FIREARMS, SMOOTH-BORE, SEMI-AUTOMATIC	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9303201900	OTHER SINGLE-BARREL LONG FIREARMS, SMOOTH-BORE	9	10			
9303202000	MULTIPLE BARREL LONG FIREARMS, SMOOTH BORE, INCLUDING COMBINED FIREARMS	9	10			
9303209000	OTHER SHOTGUNS AND HUNTING OR SPORTING RIFLES, SMOOTH-BORE, WITH AT LEAST ONE BARREL	9	10			
9303301000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SINGLE-SHOT	9	10			
9303302000	LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING, SEMI-AUTOMATIC	9	10			
9303309000	OTHER LONG FIREARMS FOR HUNTING OR TARGET-SHOOTING	9	10			
9303900000	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPOSIVE CHARGE	9	0			
9304001000	OTHER AIR GUNS	9	0			
9304009000	OTHER ARMS, EXCEPT AIR GUNS	9	0			
9305101000	FIRING MECHANISMS	9	10			
9305102000	FRAMES AND BASES	9	10			
9305103000	BARRELS	9	10			
9305104000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305105000	CHARGERS AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9305106000	SILENCERS AND PARTS THEREOF	9	10			
9305107000	BUTTS, GRIPS AND PLATES	9	10			
9305108000	SLIDES (FOR PISTOLS) AND DRUMS (FOR REVOLVERS)	9	10			
9305109000	PARTS AND ACCESSORIES OF REVOLVERS OR PISTOLS	9	10			
9305210000	SMOOTH-BORE BARRELS OF THE SHOTGUNS OR HUNTING GUNS OF HEADING 93.03	9	10			
9305291000	FIRING MECHANISMS	9	10			
9305292000	FRAMES AND BASES	9	10			
9305293000	RIFLED BARRELS	9	10			
9305294000	PISTONS, PINS AND RECOIL ABSORBERS	9	10			
9305295000	CHARGERS AND PARTS THEREOF	9	10			
9305296000	SILENCERS AND PARTS THEREOF	9	10			
9305297000	FIRING CHAMBER COVERS AND PARTS THEREOF	9	10			
9305298000	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	10			
9305299000	OTHER PARTS AND ACCESSORIES OF THE LONG FIREARMS OF HEADING 93.03	9	10			
9305911100	FIRING MECHANISMS	9	0			
9305911200	FRAMES AND BASES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9305911300	BARRELS	9	5			
9305911400	PISTONS, PINS AND RECOIL ABSORBERS	9	5			
9305911500	CHARGERS AND PARTS THEREOF	9	5			
9305911600	SILENCERS AND PARTS THEREOF	9	5			
9305911700	FIRING CHAMBER COVERS AND PARTS THEREOF	9	5			
9305911800	FIRING CHAMBERS, BOLTS AND BOLT HOLDERS	9	5			
9305911900	OTHER PARTS AND ACCESSORIES OF MACHINE GUNS, LIGHT MACHINE GUNS AND SUB-MACHINE GUNS OR SMOOTH-BORE OR RIFLED-BARREL LONG FIREARMS	9	5			
9305919000	OTHER PARTS AND ACCESSORIES OF THE MILITARY WEAPONS OF HEADING 93.01	9	5			
9305990000	OTHER PARTS AND ACCESSORIES OF THE ARTICLES OF HEADINGS 93.01 TO 93.04	9	0			
9306210000	CARTRIDGES FOR SHOTGUNS OR RIFLES WITH SMOOTH-BORE BARRELS	9	10			
9306291000	AIR GUN PELLETS	9	10			
9306299000	PARTS OF CARTRIDGES FOR LONG FIREARMS WITH SMOOTH-BORE BARRELS	9	10			
9306302000	CARTRIDGES FOR RIVETING OR SIMILAR TOOLS OR FOR CAPTIVE-BOLT HUMANE KILLERS	9	10			
9306303000	OTHER CARTRIDGES FOR MILITARY PURPOSES	9	10			
9306309000	OTHER CARTRIDGES AND PARTS THEREOF	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9306901100	AMMUNITION AND PROJECTILES FOR MILITARY WEAPONS	9	10			
9306901200	HARPOONS FOR HARPOON LAUNCHERS	9	0			
9306901900	OTHER AMMUNITION AND PROJECTILES, EXCEPT MILITARY WEAPONS AND HARPOONS FOR HARPOON LAUNCHERS	9	10			
9306909000	PARTS OF THE OTHER ARTICLES OF HEADING 93.06	9	10			
9307000000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	9	0			
9401100000	SEATS OF A KIND USED FOR AIRCRAFT	0	0			
9401200000	SEATS OF A KIND USED FOR MOTOR VEHICLES	0	0			
9401300000	SWIVEL SEATS WITH VARIABLE HEIGHT ADJUSTMENT	9	10			
9401400000	SEATS OTHER THAN GARDEN SEATS OR CAMPING EQUIPMENT, CONVERTIBLE INTO BEDS	9	10			
9401510000	SEATS OF BAMBOO OR RATTAN	9	10			
9401590000	OTHER SEATS EXCEPT OF BAMBOO OR RATTAN	9	10			
9401610000	OTHER SEATS, UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401690000	OTHER SEATS, NOT UPHOLSTERED, WITH WOODEN FRAMES	9	10			
9401710000	OTHER SEATS, UPHOLSTERED, WITH METAL FRAMES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9401790000	OTHER SEATS, NOT UPHOLSTERED, WITH METAL FRAMES	9	10			
9401800000	OTHER SEATS, WHETHER OR NOT CONVERTIBLE INTO BEDS	9	10			
9401901000	DEVICES FOR RECLINING SEATS	9	10			
9401909000	OTHER PARTS OF SEATS, INCLUDING THOSE CONVERTIBLE INTO BEDS	9	10			
9402101000	DENTISTS' CHAIRS	0	0			
9402109000	BARBERS' OR SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS, AND PARTS THEREOF	0	0			
9402901000	OPERATING TABLES AND PARTS THEREOF	0	0			
9402909000	OTHER MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE, AND PARTS THEREOF	0	0			
9403100000	METAL FURNITURE OF A KIND USED IN OFFICES	9	10			
9403200000	OTHER METAL FURNITURE	9	10			
9403300000	WOODEN FURNITURE OF A KIND USED IN OFFICES	9	10			
9403400000	WOODEN FURNITURE OF A KIND USED IN THE KITCHEN	9	10			
9403500000	WOODEN FURNITURE OF A KIND USED IN THE BEDROOM	9	10			
9403600000	OTHER WOODEN FURNITURE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9403700000	PLASTIC FURNITURE	9	10			
9403810000	FURNITURE OF BAMBOO OR RATTAN	9	10			
9403890000	FURNITURE OF OTHER MATERIALS, INCLUDING OSIER, BAMBOO OR SIMILAR MATERIALS	9	10			
9403900000	PARTS OF FURNITURE	9	10			
9404100000	MATTRESS SUPPORTS	9	10			
9404210000	MATTRESSES, OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED	9	10			
9404290000	MATTRESSES OF OTHER MATERIALS, EXCLUDING CELLULAR RUBBER OR PLASTIC	9	10			
9404300000	SLEEPING BAGS	9	10			
9404900000	OTHER ARTICLES OF BEDDING AND SIMILAR FURNISHING (E.G. EIDERDOWNS)	9	10			
9405101000	LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, SPECIAL LAMPS FOR LIGHTING OPERATING ROOMS OR DENTAL SURGERIES (SHADOWLESS OR SCIALYTIC LAMPS)	0	0			
9405109000	OTHER LAMPS AND OTHER ELECTRIC CEILING OR WALL LIGHTING FITTINGS, EXCLUDING THOSE OF A KIND USED FOR LIGHTING PUBLIC OPEN SPACES OR THOROUGHFARES	9	7			
9405200000	ELECTRIC TABLE, DESK, BEDSIDE OR FLOOR-STANDING LAMPS	9	7			
9405300000	LIGHTING SETS OF A KIND USED FOR CHRISTMAS TREES	9	10			
9405401000	ELECTRIC LIGHTING FITTINGS FOR PUBLIC LIGHTING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9405402000	SEARCHLIGHTS	0	0			
9405409000	OTHER ELECTRIC LIGHTING FITTINGS	0	0			
9405501000	LIGHTING FITTINGS FOR PRESSURIZED LIQUID FUEL	9	10			
9405509000	OTHER NON-ELECTRICAL LIGHTING FITTINGS	9	10			
9405600000	ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES	0	0			
9405910000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF GLASS	9	10			
9405920000	PARTS OF LIGHTING FITTINGS NOT ELSEWHERE SPECIFIED OR INCLUDED, OF PLASTIC	9	10			
9405990000	OTHER PARTS OF LIGHTING FITTINGS, ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND SIMILAR ARTICLES, HAVING A PERMANENTLY FIXED LIGHT SOURCE, EXCEPT OF GLASS OR PLASTIC	9	10			
9406000000	PREFABRICATED BUILDINGS	0	0			
9503001000	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES	9	10			
9503002100	DOLLS' CLOTHING, CLOTHING ACCESSORIES, FOOTWEAR AND HEADGEAR	9	10			
9503002900	DOLLS, WHETHER OR NOT DRESSED	9	10			
9503003000	REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT	9	5			
9503004000	PUZZLES OF ALL KINDS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9503009100	ELECTRIC TRAINS, INCLUDING TRACKS, SIGNALS AND OTHER ACCESSORIES	9	10			
9503009200	OTHER CONSTRUCTIONAL TOYS	9	10			
9503009300	TOYS REPRESENTING ANIMALS OR NON-HUMAN CREATURES	9	10			
9503009400	TOY MUSICAL INSTRUMENTS AND APPARATUS	9	10			
9503009500	TOYS PUT UP IN SETS OR ASSORTMENTS	9	10			
9503009600	OTHER TOYS, WITH A MOTOR	9	10			
9503009900	OTHER TOYS	9	10			
9504100000	VIDEO GAMES OF A KIND USED WITH A TELEVISION RECEIVER	9	0			
9504200000	BILLIARDS AND THEIR ACCESSORIES	9	10			
9504301000	GAMES OF SKILL OR CHANCE, OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	5			
9504309000	OTHER GAMES OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES, EXCLUDING AUTOMATIC BOWLING ALLEY EQUIPMENT	9	5			
9504400000	PLAYING CARDS	9	10			
9504901000	CHESS AND DRAUGHTS	9	10			
9504902000	BOWLING ALLEY EQUIPMENT, WHETHER OR NOT AUTOMATIC	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9504909100	GAMES OF SKILL OR CHANCE, OTHER THAN OPERATED BY COINS, BANKNOTES, TOKENS OR OTHER SIMILAR ARTICLES	9	10			
9504909900	OTHER ARTICLES FOR PARLOUR GAMES	9	10			
9505100000	ARTICLES FOR CHRISTMAS FESTIVITIES	9	10			
9505900000	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY ITEMS	9	10			
9506110000	SNOW-SKIS	9	10			
9506120000	SNOW-SKI FASTENINGS	9	10			
9506190000	OTHER SNOW-SKI EQUIPMENT	9	10			
9506210000	SAILBOARDS	9	10			
9506290000	WATER-SKIS, SURF-BOARDS AND OTHER WATER-SPORT EQUIPMENT	9	10			
9506310000	GOLF CLUBS, COMPLETE	9	10			
9506320000	GOLF BALLS	9	10			
9506390000	OTHER GOLF EQUIPMENT	9	10			
9506400000	ARTICLES AND EQUIPMENT FOR TABLE-TENNIS	9	10			
9506510000	LAWN-TENNIS RACKETS, WHETHER OR NOT STRUNG	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9506590000	BADMINTON OR SIMILAR RACKETS, WHETHER OR NOT STRUNG	9	10			
9506610000	LAWN-TENNIS BALLS, OTHER THAN TABLE-TENNIS BALLS	9	10			
9506620000	INFLATABLE BALLS	9	10			
9506690000	OTHER BALLS, EXCLUDING GOLF BALLS, TENNIS BALLS AND INFLATABLE BALLS	9	10			
9506700000	ICE SKATES AND ROLLER SKATES, INCLUDING SKATING BOOTS WITH SKATES ATTACHED	9	10			
9506910000	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS OR ATHLETICS	9	10			
9506991000	ARTICLES AND EQUIPMENT FOR BASEBALL AND SOFTBALL, OTHER THAN BALLS	9	10			
9506999000	OTHER ARTICLES AND EQUIPMENT FOR SPORTS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	9	10			
9507100000	FISHING RODS	9	0			
9507200000	FISH-HOOKS, WHETHER OR NOT SNELLED	9	0			
9507300000	FISHING REELS	9	0			
9507901000	OTHER ARTICLES FOR LINE FISHING	9	5			
9507909000	BUTTERFLY NETS FOR ALL USES; DECOY 'BIRDS (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING REQUISITES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9508100000	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES	0	0			
9508900000	ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS	0	0			
9601100000	WORKED IVORY AND ARTICLES OF IVORY	9	0			
9601900000	WORKED BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS	9	10			
9602001000	GELATINE CAPSULES FOR MEDICINES	0	0			
9602009000	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR WORKED ARTICLES OF WAX, PARAFFIN WAX, STEARIN AND OTHER ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN AND OTHER ARTICLES OF GELATIN, EXCEPT OF HEADING 35.03	9	0			
9603100000	BROOMS AND BRUSHES, CONSISTING OF TWIGS OR OTHER VEGETABLE MATERIALS BOUND TOGETHER, WITH OR WITHOUT HANDLES	9	10			
9603210000	TOOTHBRUSHES, INCLUDING DENTAL-PLATE BRUSHES	9	10			
9603290000	SHAVING BRUSHES, HAIR BRUSHES, NAIL BRUSHES, EYELASH BRUSHES AND OTHER TOILET BRUSHES FOR USE ON THE PERSON, INCLUDING SUCH BRUSHES CONSTITUTING PARTS OF APPLIANCES	9	10			
9603301000	ARTISTS' BRUSHES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9603309000	WRITING BRUSHES AND SIMILAR BRUSHES FOR THE APPLICATION OF COSMETICS	9	10			
9603400000	PAINT, DISTEMPER, VARNISH OR SIMILAR BRUSHES (OTHER THAN BRUSHES OF SUBHEADING 9603.30); PAINT PADS AND ROLLERS	9	10			
9603500000	OTHER BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES	9	0			
9603901000	PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING;	9	10			
9603909000	OTHER BROOMS AND BRUSHES, HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, SQUEEGEES OF RUBBER OR SIMILAR FLEXIBLE MATERIALS	9	10			
9604000000	HAND SIEVES AND HAND RIDDLES	0	0			
9605000000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	9	10			
9606100000	PRESS-FASTENERS, SNAP-FASTENERS AND PRESS STUDS AND PARTS THEREFOR	0	0			
9606210000	BUTTONS OF PLASTIC, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606220000	BUTTONS OF BASE METAL, NOT COVERED WITH TEXTILE MATERIAL	0	0			
9606291000	BUTTONS OF TAGUA (VEGETABLE IVORY)	0	0			
9606299000	BUTTONS OF OTHER MATERIALS	0	0			
9606301000	BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF PLASTIC OR TAGUA (VEGETABLE IVORY)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9606309000	OTHER BUTTON MOULDS AND OTHER PARTS OF BUTTONS; BUTTON BLANKS, OF OTHER MATERIALS	0	0			
9607110000	SLIDE FASTENERS, WITH TEETH OF BASE METAL	0	0			
9607190000	OTHER SLIDE FASTENERS	0	0			
9607200000	PARTS OF SLIDE FASTENERS	0	0			
9608101000	BALLPOINT PENS	9	10			
9608102100	BALLPOINT PEN TIPS, WHETHER OR NOT WITH BALL	0	0			
9608102900	OTHER PARTS OF BALLPOINT PENS (EXCLUDING REFILLS WITH TIPS), EXCLUDING TIPS, WHETHER OR NOT WITH BALL	0	0			
9608201000	FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	9	10			
9608209000	PARTS OF FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS	0	0			
9608310000	STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER INDIAN INK DRAWING PENS	9	10			
9608390000	OTHER STYLOGRAPH PENS, FOUNTAIN PENS AND OTHER PENS	9	10			
9608400000	PROPELLING OR SLIDING PENCILS	9	10			
9608500000	SETS OF ARTICLES FROM TWO OR MORE OF THE FOREGOING SUBHEADINGS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9608600000	REFILLS FOR BALLPOINT PENS, COMPRISING THE BALLPOINT AND INK-RESERVOIR	9	10			
9608910000	PEN NIBS AND NIB POINTS	9	0			
9608990000	DUPLICATING STYLOS, PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR ARTICLES, AND OTHER PARTS OF ARTICLES OF HEADING 96.08	9	10			
9609100000	PENCILS	9	10			
9609200000	LEADS FOR PENCILS OR PROPELLING OR SLIDING PENCILS	9	10			
9609900000	PASTELS, CHARCOALS AND CHALKS FOR WRITING OR DRAWING AND TAILORS' CHALKS	9	10			
9610000000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	9	10			
9611000000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS	9	5			
9612100000	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES	9	10			
9612200000	INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES	9	5			
9613100000	POCKET LIGHTERS, GAS FUELLED, NON-REFILLABLE	9	10			
9613200000	POCKET LIGHTERS, GAS FUELLED, REFILLABLE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9613800000	OTHER CIGARETTE LIGHTERS AND OTHER LIGHTERS	9	10			
9613900000	PARTS OF CIGARETTE LIGHTERS AND OTHER LIGHTERS, OTHER THAN FLINTS AND WICKS	9	10			
9614000000	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	9	5			
9615110000	COMBS, HAIR-SLIDES AND THE LIKE, OF HARD RUBBER OR PLASTIC	9	10			
9615190000	COMBS, HAIR-SLIDES AND THE LIKE, OF MATERIALS OTHER THAN HARD RUBBER OR PLASTIC	9	10			
9615900000	HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE AND PARTS THEREOF, OTHER THAN THOSE OF HEADING 85.16	9	10			
9616100000	SCENT SPRAYS, AND MOUNTS AND HEADS THEREFOR	9	10			
9616200000	POWDER-PUFFS AND SIMILAR ARTICLES FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS	9	10			
9617000000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0	0			
9618000000	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA ¹	SPFP
9701100000	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND	9	10			
9701900000	COLLAGES AND SIMILAR DECORATIVE PLAQUES	9	10			
9702000000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	9	10			
9703000000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	9	10			
9704000000	POSTAGE OR REVENUE STAMPS, POSTMARKS, FIRST-DAY COVERS, PRE-STAMPED STATIONERY AND THE LIKE, FRANKED, OR IF UNFRANKED NOT BEING OF LEGAL TENDER AND NOT BEING INTENDED FOR USE AS LEGAL TENDER IN THE COUNTRY OF DESTINATION	9	10			
9705000000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	9	10			
9706000000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	9	10			

¹ SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.